

AGENDA
PAROWAN CITY COUNCIL MEETING
April 9, 2015
Library Lounge, 16 South Main, 6:00 P.M.

1. Call Meeting to Order
2. Opening Ceremonies, Thought/Prayer, Pledge of Allegiance – Ben Johnson
3. Does anybody have any conflicts or personal interest in any matter on the agenda which needs to be declared?

CONSENT MEETING

4. Approval of Minutes (March 19, 2015 Special City Council Meeting and March 26, 2015 City Council Meeting)
5. Purchase Orders/Warrant Register
6. Arbor Day Proclamation – April 25, 2015

ACTION MEETING

7. License Agreement with Iron County Rest Home Facility
8. Center Creek Pipeline Change Order
9. Center Creek Plant Change Order
10. Minor Lot Subdivision Approval – KB Distribution, Inc.
11. Lease Agreement with Iron County Rest Home Facility

WORK MEETING

12. Infowest Request – Jeff Knight
13. Honey Bees in Parowan Discussion – Bill Holiman (ordinance 16.20.060)
14. Homeowner Responsibility for Pruning Trees – Alex Roylance
15. Department Presentation, Kelly Stones, Public Works Department
16. Proposed Resolution to support Transportation Funding in Iron County
17. Commercial Impact Fees Discussion
18. General Fund Budget Presentation – Shayne Scott
19. Member Reports
20. Public comment & discussion - Two minute limit each
21. Adjourn

CERTIFICATE OF POSTING & FAXING

I hereby certify that on the 7th day of April, 2015 I posted a copy of the foregoing agenda at the Parowan City Office, Parowan City Library, on the State web site, on the City web site, and I faxed a copy to The Spectrum at 586-7471

Callie Bassett, City Recorder

NOTICE: *Persons with disabilities needing special assistance to participate in this meeting should contact the City Office at 477-3331 no later than 24 hours prior to the meeting.*

**PAROWAN CITY COUNCIL MEETING
MARCH 26, 2015
LIBRARY LOUNGE, 16 S. MAIN, 6:00 P.M.**

MEMBERS PRESENT: Mayor Donald G. Landes, Councilmen Alan Adams, Troy Houston, Ben Johnson, Steve Thayer, Steve Weston, City Attorney Justin Wayment, City Manager Shayne Scott, City Recorder Callie Bassett

MEMBERS ABSENT: None

PUBLIC PRESENT: Darren Lauritzen, John Brammal, Bob Whitelaw, Tanner Robinson, Whitney Halterman, Rance Bess, Ryan Orton, Jim Shurtleff, Shelby Bartlett, Sierra Mc Neil, Von Mellor (Parowan Power Superintendent), Chuck and Dottie Stade, Jet Smith (Parowan City Events), Ken Carpenter (Parowan Police Chief), Vickie Hicks, JD Frisby (Sunrise Engineering), Jim McConnell

1. CALL TO ORDER: Mayor Landes called the meeting to order at 6:00 p.m.

2. OPENING CEREMONIES: Mayor Landes offered the invocation. He then led the Council and public in the Pledge of Allegiance.

3. DOES ANYBODY HAVE ANY CONFLICTS OR PERSONAL INTEREST IN ANY MATTER ON THE AGENDA WHICH NEEDS TO BE DECLARED? Councilman Johnson said he has a conflict with the Parowan City Pit Lease discussion. He is related to Bob Evans.

CONSENT MEETING

4. APPROVAL OF MINUTES (MARCH 12, 2015 CITY COUNCIL MEETING)

5. PURCHASE ORDERS/WARRANT REGISTER

Councilman Steve Weston moved to approve the consent agenda. Councilman Houston seconded the motion, with all Council members voting in favor of the motion. The motion carried.

PO # 901	Intermountain Sales Inc.	\$12,000.00
PO # 904	Scholzen Products	\$ 3,713.32
PO # 905	AAA Mobile Storage & Sales	\$ 3,450.00

Councilman Steve Thayer arrived at 6:23 p.m.

ACTION MEETING

6. IRON COUNTY REST HOME HARDSHIP AGREEMENT:

Attorney Wayment clarified that there are only two agreements. The operation transfer right and the contract to provide management. Mr. Scott said there is a third agreement that Brian ** sent

him that is between the City and Medicaid. Mr. Scott said we would have to agree on the other two first.

Mr. Wayment asked if the Council was good with the changes he made to the contract. Mr. Scott asked Mr. Wayment to summarize, since the final copy was just sent to Mr. Scott today. Mr. Wayment said they had some things removed. Most of the agreement is not an issue, but there is an issue with number 4.1. Mr. Wayment said he spoke with Councilman Houston, and they are concerned that they don't want this agreement to be a band-aid fix. If the City agrees to do this, they would like to see money going back into the facility so that it will be improved, and it will be a good facility that Medicaid patients will go to and it is able to sustain itself.

Mr. Wayment said Mr. Brammal explained that he wasn't allowed (because of the way the money is paid through Medicaid) to put that money back into the facility. They were already going in the hole and they couldn't use the money into the facility for improvements, so it was a never ending spiral downward for them.

Mr. Wayment said he left the percentage blank on 4.12 because it hadn't been discussed, but he thinks the City's concern is when this becomes a viable entity, we want some of the gross proceeds to be put back into the facility so if this program goes away, the building is in good condition and will prevail. So this percentage needs to be looked at and agreed upon.

Mr. Brammal explained that the State of Utah came down and audited the care center. Their numbers showed a loss of \$270,000 this last year to operate it, which is a little over \$20,000 a month. He said he personally took \$170,000 of his money to keep the facility going. Mr. Brammal said that the mortgage expense of \$5,000/month (or \$60,000/year) was disallowed, so that was a guaranteed loss no matter what they did.

In 2004, they had an audit that showed there was a hardship. They were given \$100,000 more from the State program. They actually showed about \$10,000 profit that year. With this hardship agreement and the upper payment limit agreement, they will allow about \$100,000 to be paid in 2015-16 over to make up for the remaining loss that hasn't been funded. Mr. Brammal said if he says he is going to give 3% percent or \$10,000, he will have to come up with that out of his household budget. So for one year, Mr. Brammal says he can't agree to give anything until he pays off the outstanding balance.

Mr. Brammal said under the hardship agreement, if the City funds 30% (\$30,000) the State will match \$70,000, they will be able to pay off that bill over the next year. Mr. Brammal said this is just the hardship money (without the other agreement) but it takes a full year to receive. The City would pay about \$15,000 for the next quarter. That will bring down some matching money.

Councilman Johnson asked how the City would recuperate that money. Mr. Brammal said under the upper payment limit agreement, he said he has agreed if the City takes over the operational license and he leases it back, he has agreed to pay \$10,000/month as a lease. He said if the City owns the operational license and they lease it back to Mr. Brammal that is an allowable cost.

That is a \$12-17/day allowable cost that hasn't been allowed in the past twenty two years. That is an additional \$100,000/year for the facility.

Mr. Brammal continued to explain under the upper limit payment program, there is up to a total of \$50 per patient per day. If you take a census of the care center here in town and multiply that out that is about a \$400,000 possible amount to bring down. According to the audit and their numbers and the three counties they are currently working with, they are guessing this could be \$360,000-\$370,000. So if they lease the facility from Parowan City at \$120,000/year (which is \$30,000/quarter or \$10,000/month) the facility can send the money in. This is 30% that can be matched at 70%. \$70,000 for four quarters is \$280,000.

Mr. Brammal said this makes sense for preserving jobs and the facility. If they run it well, they may have \$10,000-30,000 left over at the end of the year. He said he doesn't have a problem saying he will pay 10% of profit towards improving the building, but he said he would really like to pay off his loans the first year. He said they can show \$100,000 profit this year, but the reality is it is going towards paying off last year.

Mr. Brammal said even though it makes sense to everyone to tie the monies to a program, if an auditor says they are just recycling Medicaid and Medicare dollars and it is tied to the reimbursement, then they can come in and do to the City like they do to him as an owner and say this is recycling and they won't allow these costs prospectively.

Attorney Wayment asked Mr. Brammal to explain what recycling is. Mr. Brammal explained if he as an entity took \$30,000 and gave it to the State and the State gave it to the Federal Government and the Federal Government matched that money with \$70,000 then Mr. Brammal is given the \$100,000 that is deemed money laundering. But the whole point of this discussion is they say if a local community supports and wants to keep a business and a service in town, and they put money towards it, even if you are leasing it or renting it, then they say that is alright. But there can't be a dollar for dollar or a tied number to one or the other.

Mr. Brammal said the reality is he could shut the facility down and it would cost him \$2,000/month until it is paid for. He said that would be a whole lot cheaper than losing \$10,000-20,000 a month. He said he would be a lot happier and his wife would too and he would sleep a lot better at night.

Mr. Brammal said he supports the facility and he cares about the people and the residents. He said he thinks his 22 year track record says that. But right now with Obamacare all of the profits of all the buildings are going towards health insurance for his employees. So there's no money there. He's taking from Peter to pay Paul.

Councilman Weston asked if Mr. Brammal were to charge the City the \$10,000 a month for the lease and the City puts down that the lease is \$13,000 a month and the City accepts what they could pay (\$10,000) would that take it out of the money laundering issue and at some point we allow them to catch up. Mr. Brammal said that \$10,000/month lease is an allowable cost. Anything more than that and you get into trouble.

Mr. Darren Lauritzen said that part of the problem with the way it is written is that the lease payment is paid to the reimbursement plus 3%. So it moves with the draw down money and that's the taboo part. It needs to be a fixed amount so regardless of what the draw down money is they can't say there's a connection. Attorney Wayment said that's what he tried to do because he was trying to make sure the City didn't come into a situation where they lost money.

Mr. Wayment said he thinks the position of most of the citizens is they would like to see the facility stay here (he said he is speaking out of turn because he hasn't spoken to any of the citizens) but he is assuming that they would say they would like the facility to stay here because they like the jobs here in Parowan, but they don't want to subsidize a private business.

Mr. Scott asked wouldn't this be easier than asking for more than \$10,000 a month. Mr. Scott said when he has spoken to people who have run this thing, they have made it clear to him that the City should ask to have some profit. He thinks what Mayor Brammal has proposed here is a break even scenario. It has been explained to him that the City should be able to tell its citizens that this is actually making the City some money.

Mr. Brammal said he is betting that the City will make \$30,000 - \$40,000 with the numbers that they have run. He said at a \$10,000/month lease, right now the subsidy might be \$24,000 - \$27,000 per quarter. So the City would make the difference on that as an enterprise fund and that is just fine. Mr. Scott said when we have talked about this we've talked about \$30,000 a quarter being seed money, so when he sees \$10,000/month to him that is matching.

Mr. Brammal said that the \$30,000 is just to protect the citizens of Parowan. The City is going into a business as a lessor of the business. From Mr. Brammal's perspective he wants the City to be fiscally responsible, but he wants to be fiscally responsible as well. If the City invests \$30,000 and at the end of the year the City has \$30,000 - \$40,000 extra, then that was a good enterprise. There's \$30,000 to spend on some playground equipment. Mr. Brammal said one facility they operate got a half a million dollars more a year. Another facility got a million more. When they got a million more, the board decided to pay \$2.00 more an hour to all of their employees. So their million dollars disappeared and went out into the funds of the community.

Mr. Brammal said he is willing to set a lease amount that is allowable every year based on their budget and finances and experience, but on the other hand he said he really thinks \$10,000/month is a safe lease that's auditable. It protects the City and them, it keeps the business going, and it's a maximum allowable cost with some leeway. They can pay their bills and all the vendors around town will be happy.

Mayor Landes said he thinks our number one goal is to protect the employment and the jobs of the people here in Parowan and to keep the rest home here. He said if at some point if we can see a little something out of it that's fine, but he thinks that is secondary. Mr. Brammal said the second year we might see \$100,000. He said he would be very happy to put \$100,000 into a new façade or a new parking lot seal and chip.

Councilman Johnson asked what the City's risk is that they would have to pay more than \$30,000 in a quarter. Mr. Brammal said that \$30,000 would be the maximum, so there is no risk.

Mr. Scott asked Attorney Wayment if there is something in the contract that allows the City to renegotiate the lease amount every year. Mr. Wayment said no, but they could but that in. He said they talk about leasing, but the word "lease" is not in the contract. He said the word "lease" needs to be added. Mr. Wayment said he could take the 3% out of the contract. That wouldn't be a problem. He said what they need to do is say that the lease amount is negotiable each year.

Mr. Brammal said that the upper limit payment program only goes through 2018. So they need to change "5 year" to "3 year". He said this gives them a budget to meet every year and reassess. He said if they want out, they can get out and if the City wants out, they can get out with 90 days notice. Mr. Wayment said he put in the agreement that before the City would transfer the license back the City would be paid in full. In other words, the license could be purchased for the amount owed.

Councilman Houston asked what happens if the City pays \$30,000 and the place closes its doors. Now the City is out \$30,000. He asked if there is a way to lien the property so the City can get its money back in case that does happen. Mr. Wayment said we have to remember the license. The value is not in the facility. The value is in the license to run the facility. Mr. Wayment has told Mr. Brammal's group that before the City would transfer the license back to them, they would need to make the City whole again. If they do that, the City can transfer the license back to them and then they can sell the license to someone who most likely will close down the Parowan facility and use that license in Cedar City or elsewhere.

Mr. Brammal said there has been a complaint from another facility in Cedar City as to why the State would even agree to the hardship money. They think the State should let them go out of business so they can get all of the patients over in Cedar City.

Mr. Wayment reiterated that the license is the value and the City would own that. He also said that if Mr. Brammal's group were to file for bankruptcy that would terminate the agreement. Any seed money the City had paid in would be gone, but the City would retain the license. Councilman Weston added that there is a moratorium on new facility licenses. Mr. Brammal agreed that this is true.

Mr. Scott said he thinks he understands the upper payment limit pretty well. He asked how the City seeds and how does the hardship work. Councilman Johnson added his question of how the City gets reimbursed. Mr. Brammal said the City gets reimbursed \$10,000/month. He said whether it is hardship money or upper payment limit, the City gets reimbursed \$120,000/year. Mr. Brammal explained that Parowan City agrees to support the rest home and agrees to pay \$30,000/quarter – period. The facility can send that to the State or to Medicaid to the hardship division or to the other division. Mr. Brammal said they can get hardship money within 30 days. The upper payment limit takes 60 to 90 days at best. Worst case scenario would be 6 months, but they will retroact it to whatever date they sign the agreement. They did the hardship to protect the building from January on. They are hoping to make it through the first quarter. Mr.

Brammal said if the City wants to support the facility, we give them \$30,000 and they will put the money where it needs to go.

Attorney Wayment said once we do this money, then the City can sign the upper payment limit (UPL) agreement for the transfer of the license. Mr. Brammal said the City can do both at the same time. Mr. Wayment said he assumed that if the City owns the license, then we can't put in \$15,000 for the hardship money because you can't seed your own self. So we would have to give money for the hardship first, and then sign the UPL agreement and then they could start on the upper limit. By that time the City would already have given them the seed money for the hardship money, they've started paying the City \$10,000/month and the City recovers. Mr. Wayment said that was the way it was explained to him. Mr. Brammal said that would be a way to do it.

Mr. Lauritzen said that the hardship starts almost immediately as far as reimbursement goes. So that would help them this month. The upper payment limit could take up to 6 months, as Mr. Brammal has already stated. So he is still losing x number of dollars until they get that to come in. He said yes it goes retroactive to get it back, but the hardship money pays now. That is going to keep the building open until the upper payment limit kicks in. Councilman Johnson asked if the City would be paid the \$10,000/month if we haven't entered into UPL agreement. Mr. Wayment said the City would enter into that almost immediately after the hardship agreement. So if you enter into one this month, then you can enter into the other next month. He just doesn't think they can be entered into simultaneously, otherwise we would own it and we couldn't enter into the hardship agreement.

Mr. Wayment said after their last meeting he didn't think they were doing the hardship money. He thought they were just going for the UPL agreement. He said we probably need clarification on that, but if we can do that, he doesn't think the City has a problem doing that. Mr. Wayment said as long as we are doing everything legally, that is the most important thing. He said frankly, as he's told the Council, he is going on what everyone has told him because it would take him months to research the law on this. Councilman Houston asked if it is legal. Attorney Wayment said he didn't know. He is deferring to Mr. Brammal and his group.

Mr. Brammal said there are only 300 buildings nationwide doing this, and 5 or 6 of them are in the State of Utah. Mr. Wayment said he figures since the County is doing it, then it's probably legal. His first concern was he knows that counties can open hospitals and run them. Mr. Brammal said Beaver Hospital has been receiving upper limit payment money for years and years to keep it open. Mr. Wayment said he confirmed this. Mr. Brammal said they just did it for their nursing home in 2014.

Councilman Houston asked again if we can use citizen's money to seed the facility legally. Mr. Wayment said this is part of the heartburn he has. Mr. Brammal said in Uinta County they decided they wanted health care in their county forever. They set up a tax with a special service district that funds about a million dollars per year to fund the hospital or the care center. They got them on the upper payment limit and they receive a million dollars a year instead of their taxes. The monies are actually going to home health services, the hospital and other services.

In Emery County, they use CIB monies because they have coal lease money. They decided to put up some of their coal lease money to fund nursing homes and their medical center. Even doing this they were losing money so they hired Mr. Brammal's management company to come in and turn them around. Some years they would make \$120,000, some years \$200,000 with their care center with them managing it.

Uinta Basin has done the same thing with a different management company and the upper payment limit. Gunnison Valley hospital and Nephi hospital have been doing the upper payment limit to keep them in business. The Mayfield care center, because of the same situation Parowan is in (being privately owned), was \$2 million in the hole. They filed bankruptcy and sold. The company that bought it said they couldn't run it because Mayfield was too small of a town. So Gunnison hospital partnered with them (they are a county owned facility) and they were able to get the upper payment limit and it is being operated that way. So there are other counties who are doing this.

Mr. Wayment said the problem is he didn't research hardship because it was his understanding that they weren't doing it. The UPL money we are getting paid \$10,000/month so the City was immediately recovering that. The seed money for the hardship is a different deal and he didn't look at that. One of the things he was going to look at was he knows you can take money if you form a hospital board and you do the special service district, then they are basically a business and can put money in and out. Here we are taking it from the general fund. So he doesn't know for sure if it can be done. He will look into this.

Councilman Houston asked Mr. Brammal why not the county, why the city. Mr. Wayment told Councilman Houston that the county already has one. They can't do two because they would compete against each other. Mr. Brammal said the facility in Cedar City went to the County and asked them not to fund Parowan. Several years ago this other facility complained to the State and tried to get the hardship program shut down. But the State chose to keep the program. Why not the county here? The county doesn't want to get involved.

Councilman Johnson asked about the \$24,000 - \$27,000 seed money. Mr. Brammal said it is based on census, reimbursement, and level of care. He asked what are first quarter of seed money is going to be. Mr. Brammal said he doesn't know that until it is calculated based on the level of care. Mr. Johnson asked how we know what we are paying. Mr. Brammal said what they are asking for the first quarter is \$30,000. Once the agreement is in place they can tell us what that is, but they can't tell us in advance.

Mr. Brammal said their numbers are estimating \$24,000 - \$27,000. Mr. Wayment said that the money won't be provided until we know that Mr. Brammal has the funds coming back. In other words, the City says it will put up the seed money for hardship, but we don't have to draft a check. Mr. Brammal goes to the State and says they have the seed money, and then if the State says they are approved, then we put the money in. Mr. Brammal said if somebody made a motion tonight that the City would fund up to \$30,000 for hardship money, then they could give the City the paperwork that they just got this week that says it is \$14,000 + (he couldn't remember the exact number), so of the \$30,000 the City commits in their meeting, they would really only fund the \$14,000+ for hardship. That will bring almost \$50,000 for hardship to help

pay the bills. So then we finalize an agreement on the upper payment limit on the lease, then they start paying the City \$10,000 a month for the lease. Then we are ahead in the game, and we are in the business of helping the business. By the end of the year, the City will make the taxpayers some money by providing this service.

Mayor Landes said the basic question is do we want to keep the nursing home in Parowan. Councilman Adams asked Mr. Brammal if it would be easier for him to just walk away from here. Mr. Brammal became very emotional and said if he didn't care about the people here he would have walked away. Councilman Houston said that could happen tomorrow. There are no guarantees. Councilman Adams said he doesn't feel that Mr. Brammal is here trying to push them into a deal. He said he has to know these things in his heart so he knows what he is doing. He doesn't feel Mr. Brammal is pushing the City into anything, he's just saying if he's going to stay afloat, the City needs to do this. That is his understanding.

Councilman Houston asked what improvements will they make to the care center in the next two to three years so that the City can see that this isn't a band-aid fix and things stay the same – nothing changes. What will they do to be stronger in this business? Mr. Lauritzen said that one thing right off the bat is if the City owns the license, it takes them out of the competition with M&D or the hardware store for boy scouts to come in and do Eagle projects since they are doing them for the City. Service projects like those done at Meeks Farm could be done at the rest home. With the City as the owner, it makes the rest home a potential for those types service projects. Mr. Lauritzen said that Mr. Brammal has showed what he is willing to do maybe not this year but next year. He said he thinks everyone is agreed that we need to see something visible as far as improvements so we can say good things are happening. To change a nurse call light system or to upgrade the toilets are things that people don't see, but they are committed to something on the outside so that people can see that good things are happening.

Mayor Landes said they have talked and gotten as many numbers as they can handle. The basic question is still do we want to get these 40 jobs in Parowan. Councilman Houston asked how many of those 40 jobs are filled by people who live in Parowan. Mr. Lauritzen said there are 44 employees. There are a couple of people from Paragonah, probably ten people from Enoch, and one or two people from Cedar. So the majority of the employees are from Parowan.

Mayor Landes asked if we need to vote on these agenda items separately. Mr. Scott in his opinion they should not do the upper payment limit tonight, but do the hardship agreement. Attorney Wayment said he is going to have to re-draft some of this. Mr. Scott said maybe they could do as Mr. Brammal suggested and authorize the \$30,000 in this second calendar year quarter. Mr. Brammal said they know what the hardship is, so they could authorize \$15,000 and that would be enough to do that. He would be happy to have \$50,000 to pay half of the bills. That money could be received in 20 days.

Mr. Scott said that on agenda item 8, the City needs to create a relationship between the City and the Utah Department of Health. In order to do the hardship, we need to have a relationship with them.

Councilman Weston asked if this hardship money would be for the first quarter. Mr. Wayment said we want to do this before the first quarter. Mr. Brammal said if they could get a check tomorrow, they could have the money back in a week to 20 days.

Mr. Scott asked Mr. Wayment suggests the Council do as far as taking action on this. Mr. Wayment said what they really need is the hardship money. That is the first priority. If the Council is going to do this, then he thinks they would do the hardship and make that motion. He hasn't looked at that agreement, but it comes from the State, so he assumes it is alright. Mr. Scott said this creates a relationship between the City and the State. Mr. Scott asked Mr. Brammal if he is ok with the City creating that relationship with the State. He asked if we just need a motion to approve that amount of money.

Mr. Wayment said they can approve up to \$15,000. He said this is one of those things that the town has to say we feel that it is important to keep the care facility here. The City will put \$15,000 towards it. He said this is a risk because we don't have the agreements in place. But he is comfortable that this can be done, barring unforeseen circumstances. He is comfortable that it is being done. Is he comfortable in knowing all of the Medicaid/Medicare laws and all that's involved with the upper payment limit? No he's not. It would take weeks to read all of that information.

Mr. Scott said that maybe we skip agenda items six and seven, and as part of a motion on item eight create that hardship agreement with Utah Medicaid and to authorize an amount of not more than \$15,000 to pay towards the hardship program.

Mayor Landes asked how long before we can address items six and seven. Mr. Wayment said they are very close, and if Mr. Brammal had been able to get a hold of him this afternoon, they may have had it done and ready tonight.

Mr. Brammal said that if the City agrees to take over the license, Mr. Brammal is agreeing to pay \$10,000/month for the lease.

Councilman Johnson moved to table agenda item six, Iron County Rest Home Hardship Agreement. Councilman Adams seconded the motion. All Council members voted in favor of tabling this item. Agenda item 6 was tabled.

7. IRON COUNTY REST HOME UPPER LIMIT PAYMENT AGREEMENT:

Councilman Johnson moved to table the Upper Limit Payment Agreement. Councilman Houston seconded the motion. All Council members voted in favor of the motion. Agenda item 7 was tabled.

8. HARDSHIP AGREEMENT WITH MEDICAID: Mr. Scott said he didn't think that Mr. Wayment has actually read this agreement because it came to him this afternoon. He suggested that part of the motion include allowing Mr. Wayment to read and approve the agreement. Also, at Mr. Wayment's suggestion, Mr. Scott contacted our insurance company today. He said he started going into the whole thing with our local representative and he was very much aware of this program. He said there are a few things that we will want Mr. Brammal's company's

insurance to have. He spoke with Brian about these things, he sent them to Mr. Scott and he sent them on to our insurance. They said everything looks great.

Councilman Johnson moved to approve the Hardship Agreement with Utah Medicaid upon review of our legal counsel, including a payment of up to \$15,000 for this hardship. Councilman Thayer seconded the motion. The Mayor called for any discussion. Councilman Houston asked where the money is coming from. Mr. Scott said we will be opening the budget for FY 15 to accommodate these funds. Hearing no further discussion, Mayor Landes called for a vote. All Council members voted in favor of the motion. The motion carried.

9. CENTER CREEK POWER PLANT UPGRADE CHANGE ORDER NO. 1: Mr. Scott said this is the first change order for the work being done on the physical plant. Mr. Frisby said that there was a miscommunication and a misunderstanding. The equipment for the plant was purchased directly by the City. When they brought the contractor on board, the information he was given was the equipment weighed a different amount than it actually weighed. The contractor thought he had the equipment sufficient to move the equipment. When the equipment arrived, he couldn't get the equipment out, so they had to rent another forklift to help move it. It cost \$2,370.00.

Mr. Scott said we are blaming the contractor who made the wheel and the generator that they packaged it incorrectly and gave us the wrong weight. We feel like it is their fault. We will have that discussion again at the end. The Council would be approving this change order to reimburse the contractor who had to rent the equipment.

Councilman Johnson moved to approve the Change Order Number 1 for the Center Creek Power Plant Upgrade. Councilman Weston seconded the motion. All Council members voted in favor of the motion. The motion carried.

WORK MEETING

10. 200 SOUTH MAIN STREET DISCUSSION: Mr. McConnell said he received an email from Mr. Scott regarding the 200 South intersection requesting a "Local Traffic Only" sign on 200 South that would allow residents to break the law and non-residents to be ticketed. He said UDOT isn't a law enforcement agency, but they didn't think this would work. The way it is being signed right now is as they were working through the project that is the way the City wanted to do it, with a left turn only lane and a right turn only lane. That doesn't stop anyone from making a left turn or a right turn off of Main Street. It just precludes anyone going through the intersection eastbound on 200 South.

Mr. McConnell said he wanted to get with the Mayor and the Council and see what their wishes were. He said there is an easy fix to this situation. Instead of a left turn only arrow, they can put a straight through or left turn arrow which would allow traffic to go back through the intersection again. He said that may not accomplish the things that the City intended with the left turn arrow.

The Council seems to be happy with the results of the left arrow. More people are turning towards town. Chief Carpenter said he has talked with Chief David Schiers about this and they

agree that right now this isn't enforceable. He would like a flashing stop sign (like the flashing deer signs) at that intersection.

11. CENTER CREEK CHANGE ORDER DISCUSSION – CROSSING ALTERATION:

Mr. McConnell reported that at Dry Canyon, where the over head penstock line is, there are some major issues. They have had issues with that pipe culvert in the past that they've actually got two pipe culverts in there. That stream carries such a heavy bed load that every time there is a storm they have to get in there and clean those out.

With the penstock line now five or six feet off of UDOT's right of way, they can't get any kind of heavy equipment in there to clean the outlet end of that. This is what gives them the biggest trouble. When that builds up and starts backing it backs up all of the bed load up into the pipes. Mr. McConnell said the issue is they don't have very good flow through there to begin with because there was an old concrete box from when the old road was narrow through there. When they widened the road, they put pipes in both ends of that box. The water comes into the box, slows down and then has to make its way out of the box again. They end up with some major issues having to clean that out every time. And they can't get any equipment in there to clean that out now with that penstock line there.

The other issue is if they extend those pipes out underneath that penstock line, they will further slow the flow through there with additional losses on those pipes. It causes more back up in there and causes more problems. The other issue is that they are on private property if they go to the outside of that to clean it out. So they would have to get some kind of easement through that private property to get in there and clean it out if they were to extend those pipes out, which he said really isn't a good idea.

Mayor Landes asked what Mr. McConnell's recommendation is. Mr. McConnell said that the only thing that would work up there is to put a box culvert in, and that is a utilities nightmare. He asked if the City could help with some relocation on some of the water lines so that they can put in a box culvert in there and solve the problem on both issues. Mayor Landes asked what kind of help they are asking for. Mr. McConnell said dollar wise, but he doesn't know what the cost would be. He said they had a consultant come in and do the subsurface utility work on it, so they have a pretty good plan on where those are. There was one water line that they weren't able to find.

Mr. Scott said that Mr. Kelly Stones said that as a City would like to see something more permanent up there. The City does a little bit of maintenance up there and it is our residents who are going to get flooded out if there is a problem. Mr. Stones said he would be willing to do what it takes to get this long term solution. Mr. McConnell said they still don't have good drainage through there even if they move the pipes around.

Mr. McConnell asked the Council to give UDOT a couple of months to work on this and come up with some estimates. Mr. Scott said he feels it would be a good thing for the City to work with UDOT on.

12. EVENTS/VISITOR CENTER REPORT - JET SMITH: Mrs. Smith reported that the Visitor's Center is doing well. They have started working on the "new" visitor's center. They have received \$1800 from Brian Head, and \$3,000 from the tourism bureau. She is working with Dave Mineer on photo murals for the new visitor center. Mrs. Smith reported on the following items:

- Visit Center employees and volunteers are great.
- Parowan Chamber of Commerce is up to 50 members.
- They are planning "Play Unplugged" again this year.
- Theater Board has a really good board right now. The play "1776" was very successful. They are planning to show movies every Wednesday at 10 am in June and July through the summer recreation program. There will be a little family pass.
- The summer recreation books will be out by first of May. There are going to be some great field trips. They are going to need to use the fair building more this year because they don't have the room over the visitor's center anymore.
- Gliders arrive June 18-28th. Working on advertising in "Soaring" Magazine. The thing that is killing Parowan with this is the lack of hotels.
- Jr. Basketball had 70 kids sign up.
- The Memorial Day Program is set. The program speaker will be Albert "Robby" Robb.
- The Chamber is working on the car show for June 6th.
- Swap Meet Saturdays will be in June again. They are planning on doing more advertising.
- She is planning the July concert series. It will be held at the Gazebo. The Council would like to try moving this to the City Park.
- 74 people are already registered for the half marathon. Mrs. Smith has already been to two expos. They are going to do the Yankee Doodle Dash and Rebel 5K again. She already has the shirts and the medals.
- Alice Heidenreich is a new part of her team. They have had a lot of meetings. They have met with the rodeo group and hope to have 2-3 rodeos. They are starting a men's softball league. She is a great asset to her little team.
- 4 new businesses were added to the chamber – Valley Casting, Teasing and Tanning, Dr. Mingham, and Renew. Working on new ideas to promote down town Main Street night.
- Mrs. Smith is working with Brian Head on what we can do together. They have been brainstorming ideas.

The Mayor asked Chief Carpenter to show the award he received for Police Chief of the year. We are very proud of Chief Carpenter!

13. ANGLED PARKING DISCUSSION – ORDINANCE 22.20.020: Angled parking is allowed on 100 South from Main Street to 100 West. The LDS church is concerned about safety on that street. Mr. Scott asked the Council if they want to change this ordinance. The Council decided they are not interested in changing the ordinance, but the wards could still announce parallel parking.

14. RUFUS BUILDING DISCUSSION: Mrs. Smith had a contractor come over and look at the building. She said everyone wants to keep façade, but the building is in really bad shape.

Mrs. Smith said that the front of the building is a store with two bathrooms. The back of the building could be used for storage and to store the floats. Mayor Landes said we need to clear the weeds on that property. She received a bid of \$240,000 to remodel the building. Joyce Evans said she has an in with someone to get a good deal on a metal building. She does have a bid to demolish the building.

15. PIT LEASE: Mr. Evans contacted Mr. Scott and said he is not going to be able to take on the lease because of some health concerns. He has entered into negotiations with another local contractor to buy some of his equipment. This local contractor is very interested in this lease. There is no money exchanged with Mr. Evans. There would be work required to keep the pit open. Councilman Houston thinks we need to talk to the City Engineer and have them take a look at that area to make sure it isn't over excavated. Councilman Johnson asked if we could ask for proposals from interested parties. The Council would like to do an RFP and then have our engineers evaluate the pit and the proposals.

16. RECIPROCAL BUSINESS LICENSE ORDINANCE DISCUSSION: The Council is willing to accept other town's business licenses. This item will be moved to the next action meeting.

17. BUDGET OPENING FY15: Mr. Scott explained that the general fund must be balanced every year. Sometimes we go over in some of these departments. The motivating factors to open the budget this year are the New City Office and the restrooms at the park. The restrooms were budgeted for last fiscal year, but we didn't end up building them until this fiscal year. Since we are going to open the budget, we have adjusted some other numbers as well.

- Federal Grants under Intergovernmental Revenue – increased \$30,000
- State Grants – changed from \$35,000 to \$80,000.
- Rents – proposing to put in the lease amount from the Iron County Rest Home, changed from \$8,000 to \$55,000
- Non-Departmental – postage is going to be changed to Health Care License
- Under 9010 – Transfer to Capital Projects- change from \$35,000 to \$335,000. Mr. Scott said the City is in danger over going over the allowable 25% in our general fund. So we are going to transfer this to our capital projects. There will continue to be adjustments and decreases in transfers from the enterprise funds.

Mr. Scott went over the capital improvement fund.

18. MEMBER REPORTS:

Councilman Houston reported that the TARP committee met Tuesday. They discussed the splash pad as well as other ideas. They started working on a master trail plan for Parowan. They threw out ideas and gave direction to the Engineer as to where we want to go. Mr. Houston went to Cedar's BLM meeting to hear about their trail plans and the direction they are going. Ride the Gap is still on for June 6th.

Councilman Adams didn't have anything to report this evening.

Councilman Johnson reported on the Power Board meeting and they discussed the excess funds and what they can do with them. Councilman Johnson is very concerned about increasing the number of students we have in our schools and getting families into town. We are down to 308 students in our high school. There is a chance we could lose a teacher at the Elementary School. They talked about paying off a debt or investing in something in the community, something that would benefit the City. He said bringing people into town is one of our greatest investments. Councilman Johnson said he was a little discouraged that the Power Board voted to do nothing at this point with those funds, but he said we've got to find a way to bring people into Parowan.

Councilman Houston asked about the general plan. Mr. Scott said he hopes to get something by summer, but the other projects are taking all of his time.

Councilman Weston reported that May 13th is a service day for the Shade Tree committee. They expect about 150 students to help with that. The play "1776" was a huge success. They spent \$3,000 in their budget and brought in \$4,400. So that was a money maker. They have gone over the Shade Tree Committee's budget.

Councilman Thayer reported that there is a severe drought in northern California. He has been asked to drill a well for a friend there. It will be possible for him to be at one meeting, but probably not two meetings a month. Councilman Weston reminded Councilman Thayer that he can participate electronically. He said he was unable to be at Water Board, so asked if Shayne or the Mayor could report what happened. The Mayor said they have most of the pipe and are most of the way down 300 East. Mr. Scott said Mr. Stones got a really good bid on pipe outside of the City. The Water Board told him to go ahead and do it. Councilman Thayer said this is great news.

19. PUBLIC COMMENTS: There was no comment from the public. Attorney Wayment commented that we got the Justice Department Agreement that the Council approved.

20. ADJOURN: Councilman Houston moved to adjourn the meeting. Councilman Johnson seconded the motion. All Council members voted in favor of the motion. The meeting adjourned at 8:36 p.m.

Parowan, UT 84761
www.parowan.org

+	-

Alan Adams, Councilman
Ben Johnson, Councilman
Troy Houston, Councilman
Steve Thayer, Councilman
Steve Weston, Councilman

PURCHASE ORDER LIST

DATE April 9, 2015

[illegible]

**NOTE: If there is a negative vote please note specifically the individual item that was opposed.

PAROWAN CITY CORPORATION

5 SOUTH MAIN • P.O. BOX 576
PAROWAN, UT 84761-0576
(435) 477-3331

THIS ORDER NUMBER MUST APPEAR
ON ALL PACKAGES, INVOICES AND
SHIPPING PAPERS

TO

Scholzeng

PURCHASE ORDER
NO. 0858

DATE:

23 March 2015

DELIVERY ADDRESS:

DEPARTMENT

ACCT. NO.

40~~56~~53

ITEM NO.	QUANTITY	UNIT	DESCRIPTION	ESTIMATED UNIT PRICE	ESTIMATED AMOUNT
	2		Gate Seals		1400. ⁰⁰

DEPARTMENT HEAD

CITY RECORDER

CITY TREASURER

CITY MANAGER

☐ APPROVED BY CITY COUNCIL 4-9-15

PAROWAN CITY CORPORATION

5 SOUTH MAIN • P.O. BOX 576
PAROWAN, UT 84761-0576
(435) 477-3331

THIS ORDER NUMBER MUST APPEAR
ON ALL PACKAGES, INVOICES AND
SHIPPING PAPERS

TO

Rush Ent.
Rush Truck Center
800 487 2009

PURCHASE ORDER
NO. 0860

DATE:

25 March 2015

DELIVERY ADDRESS:

DEPARTMENT

ACCT. NO.

4025

ITEM NO.	QUANTITY	UNIT	DESCRIPTION	ESTIMATED UNIT PRICE	ESTIMATED AMOUNT
			Engine Rebuild Big Bucket Truck		13,324.0

Von Mellor

DEPARTMENT HEAD

Callie Bassett

CITY RECORDER

- budget line will be over

☐ APPROVED BY CITY COUNCIL 4-9-15

JDennis

CITY TREASURER

Shy Scott

CITY MANAGER

From
Sawm

<http://www.internationaltrucks.com>

GLOBAL REGIONS

[FIND A DEALER \(DEALERLOCATOR\)](#)[TRUCKS](#) : [PARTS & SERVICE \(/TRUCKS/PARTSANDSERVICE\)](#)[OWNERS \(/TRUCKS/IADVANTAGE\)](#)[EXPERIENCE \(/TRUCKS/EXPERIENCE\)](#) [CONTACT](#)[Facebook \(http://facebook.com/pages/INTERNATIONALTRUCKS/281197845172\)](http://facebook.com/pages/INTERNATIONALTRUCKS/281197845172)[Linkedin \(http://linkedin.com/company/international-trucks\)](http://linkedin.com/company/international-trucks)[Twitter \(http://twitter.com/intnltrucks\)](http://twitter.com/intnltrucks)[YouTube \(http://youtube.com/internationaltruck\)](http://youtube.com/internationaltruck)[Subscribe to Our Email Newsletter](#)

United States

By Location

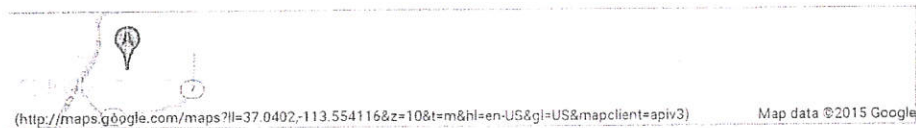
84761

[GO](#)

Rush Truck Center - St. George

1406 East 3950 South
St. George, UT 84790
USA

(855) 278-4865

[BACK TO RESULTS \(/dealerlocator/locationsearchresult.jsp\)](#)[Show Map \(locationsearchresultmap.jsp\)](#)

VIEW:

[HOURS / PHONE / AMENITIES / SERVICES](#)[PARTS SPECIALS](#)

Parts
(855) 812-6620

Service
(855) 278-4867

Sales
(855) 278-4865

Fax:
(435) 652-9490

[Visit Dealer Website \(http://www.rushtruckcenters.com\)](http://www.rushtruckcenters.com)[CONTACT DEALER](#)[SALES](#)[SERVICE](#)[PARTS](#)

MEDIUM DUTY

HEAVY DUTY

Hours of Operation

Today | Tomorrow | Weekly

Wednesday

SERVICE	SALES	PARTS
8:00AM-5:00PM	8:00AM-5:00PM	8:00AM-5:00PM
OPEN	OPEN	OPEN

Services	
Accelerated Service	Cummins ISX
Cummins ISB	DPF Cleaner Calc
Fleet Charge	Idealease
TowingService1	ANDRUS TOWING 435-656-2141

Additional Services

All Makes Parts & Service, Full Service Truck Dealer Specializing In: Road Service, Trailer Service, Mobile Service, International Diesel, Cummins Diesel, CAT Diesel, Detroit Diesel, Electronic Engine Diagnostics, Quick Lube, A/C Repairs, 24-Hr. Emergency Road Service

TRUCKS (/TRUCKS/TRUCKS/)	EXPERIENCE (/TRUCKS/EXPERIENCE/)	PARTS & SERVICE (/TRUCKS/PARTSANDSERVICE/)	OWNERS (/TRUCKS/IADVANTAGE/)
Dealer Locator (/dealerlocator/)	At Work (/trucks/experience#at_work)	Parts (/trucks/partsandservice/parts)	Log In (/trucks/iadvantage)
Inventory (/trucks/inventory/)	People (/trucks/experience#people)	Service (/trucks/partsandservice/service)	Owner's Gallery (/trucks/ownersgallery)
Brochures (/trucks/brochurepage/)	Innovation (/trucks/experience#innovation)	Resources (/trucks/partsandservice/resources)	Merchandise (https://navistarcustomers.zo
Used Truck Centers (/trucks/usedtruckcenters/)	Heritage (/trucks/experience#heritage)	Purchasing & Billing (/trucks/partsandservice/purchasingandbilling)	

(http://facebook.com/pages/INTERNATIONALTRUCKS/183197044220117) (http://www.internationaltrucks.com/internationaltrucks)

PAROWAN CITY CORPORATION

5 SOUTH MAIN • P.O. BOX 576
PAROWAN, UT 84761-0576
(435) 477-3331

THIS ORDER NUMBER MUST APPEAR
ON ALL PACKAGES, INVOICES AND
SHIPPING PAPERS

TO *HO Supply*

PURCHASE ORDER

NO. *0861*

DATE: *25 March 2015*

DELIVERY ADDRESS:

DEPARTMENT

ACCT. NO. *4026*

ITEM NO.	QUANTITY	UNIT	DESCRIPTION	ESTIMATED UNIT PRICE	ESTIMATED AMOUNT
			<i>Burndy Hyd Press</i>		<i>2,000</i>

Von Mellow

DEPARTMENT HEAD

Calvin Bassett

CITY RECORDER

Q. Scavens

CITY TREASURER

Shy Smith

CITY MANAGER

☐ APPROVED BY CITY COUNCIL *4-9-15*

PAROWAN CITY CORPORATION

5 SOUTH MAIN • P.O. BOX 576
PAROWAN, UT 84761-0576
(435) 477-3331

THIS ORDER NUMBER MUST APPEAR
ON ALL PACKAGES, INVOICES AND
SHIPPING PAPERS

TO

H-D Supply

PURCHASE ORDER
NO. 0862

DATE:

30 March 2015

DELIVERY ADDRESS:

DEPARTMENT

ACCT. NO.

41026

ITEM NO.	QUANTITY	UNIT	DESCRIPTION	ESTIMATED UNIT PRICE	ESTIMATED AMOUNT
	2500'		1-0 Primary Cable		5950.00

Von Meller

DEPARTMENT HEAD

Charlie Bassett

CITY RECORDER

Julie Schenck

CITY TREASURER

Shirley Smith

CITY MANAGER

☐ APPROVED BY CITY COUNCIL 4-9-15

PAROWAN CITY CORPORATION

5 SOUTH MAIN • P.O. BOX 576
PAROWAN, UT 84761-0576
(435) 477-3331

THIS ORDER NUMBER MUST APPEAR
ON ALL PACKAGES, INVOICES AND
SHIPPING PAPERS

TO SCHOLZEN

PURCHASE ORDER
NO. 0911


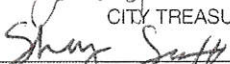
DATE: 3/31/2015

DELIVERY ADDRESS:

DEPARTMENT			ACCT. NO.		
PUBLIC WORKS			514026 / 574026		
ITEM NO.	QUANTITY	UNIT	DESCRIPTION	ESTIMATED UNIT PRICE	ESTIMATED AMOUNT
			12 PE GRIP JOINTS		\$1,495.32
			12 BALL VALVE CURB STOPS		


DEPARTMENT HEAD

CITY RECORDER


CITY TREASURER

CITY MANAGER

☐ APPROVED BY CITY COUNCIL _____



Scholzen Products
548 West 100 North
PO Box 628
Hurricane, UT 84737
Tel. 435-635-4441 Fax. 435-635-9403

INVOICE

Mailing Copy

OS: 026
WR: 24
LB: 79
DB: 79

Invoice Number	6030745-00
Invoice Date	03/18/15
Page	1 of 1

Bill To: 102273 - (435)477-3331/
PAROWAN CITY CORP
ACCOUNTS PAYABLE
P O BOX 576
PAROWAN, UT 84761-0576

Ship To: 1
PAROWAN CITY CORP
5 SOUTH MAIN
PAROWAN, UT 84761

Customer #	Ship Date	W/H	Instructions	Tax Code	Ship Via			
ALDO	03/18/15	Scholzen Products - Hurricane		UTWASHHU	Orig Out			
Line	Item #/Description/Comments	UM	Ordered	Shipped	Back Ordered	Unit Price	Amount	
1	FOC86-44-G-NL 1" MIP X PE GRIP JOINT	EA	12	12	0	34.62	415.44	
2	FOB11-444-NL 1" BALL VALVE CURB STOP	EA	12	12	0	89.99	1079.88	
Date Invoiced Received <u>3/30/2015</u>								
Department <u>water / PE</u>								
LL Code to be Paid _____								
Approval by Department Head <u>KBS</u>								
COPY								
Merchandise		Misc		Tax		Freight		Total Due
1495.32		.00		.00		.00		1495.32

Down Payment

.00

Signature: _____ Printed Name: _____

A RE-STOCKING CHARGE MAY BE ASSESSED ON RETURNED MERCHANDISE.

TERMS OF SALE: The undersigned purchaser agrees to pay for the above merchandise at Hurricane, Utah on or before the 10th of the succeeding calendar month. Past due amounts are subject to finance charges of 2% per month (apr 24%) from the billing date both before and after judgment until paid. Purchaser further understands that Scholzen may retain counsel or a collection agency to pursue collection of all amounts owed and agrees to pay attorneys fees and collection costs, including the contingent fee charged by Scholzen's collection agents or counsel. Jurisdiction and venue shall be in the court of Scholzen's choice.

CM 4

PAROWAN CITY CORPORATION

5 SOUTH MAIN • P.O. BOX 576
PAROWAN, UT 84761-0576
(435) 477-3331

THIS ORDER NUMBER MUST APPEAR
ON ALL PACKAGES, INVOICES AND
SHIPPING PAPERS

TO ACM

PURCHASE ORDER
NO. 0907

DATE:

DELIVERY ADDRESS:

DEPARTMENT <u>PARKS - 107026</u>			ACCT. NO. <u>107026</u>		
ITEM NO.	QUANTITY	UNIT	DESCRIPTION	ESTIMATED UNIT PRICE	ESTIMATED AMOUNT
			<u>Scoreboard Repair</u>		<u>\$2900.</u>

DEPARTMENT HEAD
Calvin Bassett
CITY RECORDER

CITY TREASURER
Shay Scott
CITY MANAGER

☐ APPROVED BY CITY COUNCIL 4-9-15

Emily Erickson, Sales Support Fair-Play Scoreboards

For 4/9/15

CM5

Parowan City
Check Register
General Checking - 03/25/2015 to 04/06/2015

Payee Name	Reference Number	Invoice Number	Payment Date	Amount	Description	Ledger Account
5 Star Life Insurance Company	25201	PR030615-3901	03/26/2015	156.07	5 Star Life Insurance	102245 - MISC/PAYROLL PAYAB
5 Star Life Insurance Company	25201	PR032015-3901	03/26/2015	156.07	5 Star Life Insurance	102245 - MISC/PAYROLL PAYAB
				\$312.14		
AFLAC	25202	PR030615-3750	03/26/2015	18.30	AFLAC after-tax	102253 - AMERICAN FAMILY LIF
AFLAC	25202	PR030615-3750	03/26/2015	61.08	AFLAC pre-tax	102253 - AMERICAN FAMILY LIF
AFLAC	25202	PR032015-3750	03/26/2015	18.30	AFLAC after-tax	102253 - AMERICAN FAMILY LIF
AFLAC	25202	PR032015-3750	03/26/2015	61.08	AFLAC pre-tax	102253 - AMERICAN FAMILY LIF
				\$158.76		
BIASI AUTOMOTIVE & DIESEL, INC	25209	30721	03/30/2015	4.30	SHOP SPLIT	106126 - MAINTENANCE, MATERI
BIASI AUTOMOTIVE & DIESEL, INC	25209	30721	03/30/2015	4.30	SHOP SPLIT	514026 - MAINTENANCE MATERI
BIASI AUTOMOTIVE & DIESEL, INC	25209	30721	03/30/2015	4.30	SHOP SPLIT	524026 - MAINTENANCE MATERI
BIASI AUTOMOTIVE & DIESEL, INC	25209	30721	03/30/2015	4.30	SHOP SPLIT	534026 - MAINTENANCE MATERI
BIASI AUTOMOTIVE & DIESEL, INC	25209	30721	03/30/2015	4.30	SHOP SPLIT	544026 - MAINTENANCE MATERI
BIASI AUTOMOTIVE & DIESEL, INC	25209	30721	03/30/2015	4.30	SHOP SPLIT	574026 - MAINTENANCE MATERI
				\$25.80		
CAMPBELL, STU	25210	184259	03/30/2015	77.36	6 BOOKS @ 20% DISCOUNT	107529 - CLEF GRANT EXPENDI
CENTURY LINK	25211	857403242015	03/30/2015	0.85	CENTURY LINK SPLIT	104228 - TELEPHONE
CENTURY LINK	25211	857403242015	03/30/2015	0.85	CENTURY LINK SPLIT	105728 - TELEPHONE
CENTURY LINK	25211	857403242015	03/30/2015	0.85	CENTURY LINK SPLIT	105828 - TELEPHONE
CENTURY LINK	25211	857403242015	03/30/2015	0.85	CENTURY LINK SPLIT	106928 - TELEPHONE
CENTURY LINK	25211	857403242015	03/30/2015	0.85	CENTURY LINK SPLIT	107128 - TELEPHONE
CENTURY LINK	25211	857403242015	03/30/2015	0.85	CENTURY LINK SPLIT	108028 - TELEPHONE
CENTURY LINK	25211	857403242015	03/30/2015	1.66	CENTURY LINK SPLIT	104128 - TELEPHONE
CENTURY LINK	25211	857403242015	03/30/2015	1.69	CENTURY LINK SPLIT	105928 - TELEPHONE
CENTURY LINK	25211	857403242015	03/30/2015	2.12	CENTURY LINK SPLIT	574028 - TELEPHONE
CENTURY LINK	25211	857403242015	03/30/2015	3.17	CENTURY LINK SPLIT	524028 - TELEPHONE
CENTURY LINK	25211	857403242015	03/30/2015	3.17	CENTURY LINK SPLIT	544028 - TELEPHONE
CENTURY LINK	25211	857403242015	03/30/2015	4.23	CENTURY LINK SPLIT	104328 - TELEPHONE
CENTURY LINK	25211	857403242015	03/30/2015	4.23	CENTURY LINK SPLIT	105428 - TELEPHONE
CENTURY LINK	25211	857403242015	03/30/2015	6.35	CENTURY LINK SPLIT	514028 - TELEPHONE
CENTURY LINK	25211	857403242015	03/30/2015	10.58	CENTURY LINK SPLIT	534028 - TELEPHONE
CENTURY LINK	25212	1333307096	03/30/2015	0.30	CENTURY LINK SPLIT	104228 - TELEPHONE
CENTURY LINK	25212	1333307096	03/30/2015	0.30	CENTURY LINK SPLIT	105728 - TELEPHONE
CENTURY LINK	25212	1333307096	03/30/2015	0.30	CENTURY LINK SPLIT	105828 - TELEPHONE
CENTURY LINK	25212	1333307096	03/30/2015	0.30	CENTURY LINK SPLIT	106928 - TELEPHONE
CENTURY LINK	25212	1333307096	03/30/2015	0.30	CENTURY LINK SPLIT	107128 - TELEPHONE
CENTURY LINK	25212	1333307096	03/30/2015	0.30	CENTURY LINK SPLIT	108028 - TELEPHONE
CENTURY LINK	25212	1333307096	03/30/2015	0.60	CENTURY LINK SPLIT	104128 - TELEPHONE
CENTURY LINK	25212	1333307096	03/30/2015	0.60	CENTURY LINK SPLIT	105928 - TELEPHONE
CENTURY LINK	25212	1333307096	03/30/2015	0.75	CENTURY LINK SPLIT	574028 - TELEPHONE
CENTURY LINK	25212	1333307096	03/30/2015	1.13	CENTURY LINK SPLIT	524028 - TELEPHONE
CENTURY LINK	25212	1333307096	03/30/2015	1.13	CENTURY LINK SPLIT	544028 - TELEPHONE
CENTURY LINK	25212	1333307096	03/30/2015	1.51	CENTURY LINK SPLIT	104328 - TELEPHONE
CENTURY LINK	25212	1333307096	03/30/2015	1.51	CENTURY LINK SPLIT	105428 - TELEPHONE
CENTURY LINK	25212	1333307096	03/30/2015	2.26	CENTURY LINK SPLIT	514028 - TELEPHONE
CENTURY LINK	25212	1333307096	03/30/2015	3.77	CENTURY LINK SPLIT	534028 - TELEPHONE
				\$57.36		

Parowan City
Check Register
General Checking - 03/25/2015 to 04/06/2015

Payee Name	Reference Number	Invoice Number	Payment Date	Amount	Description	Ledger Account
CHAFEN, CHAWNTEL	25213	03202015	03/30/2015	18.00	WITNESS FEE	104245 - JURY AND WITNESS
Child Support Services	25203	PR032015-4256	03/26/2015	535.38	Child Support Services	102245 - MISC/PAYROLL PAYAB
CODALE ELECTRIC SUPPLY, INC.	25214	S5346075.001	03/30/2015	344.99	SCREW COVER JUCTION BOXES, RECEIPTABLE	107026 - MAINTENANCE MATERI
DESIGN WEST	25215	15141	03/30/2015	5,596.00	more Christmas lights and decorations	534038 - XMAS LIGHTS
FASTENAL	25216	UTCED57687	03/30/2015	0.25	SHOP SPLIT	106126 - MAINTENANCE MATERI
FASTENAL	25216	UTCED57687	03/30/2015	0.25	SHOP SPLIT	514026 - MAINTENANCE MATERI
FASTENAL	25216	UTCED57687	03/30/2015	0.25	SHOP SPLIT	524026 - MAINTENANCE MATERI
FASTENAL	25216	UTCED57687	03/30/2015	0.25	SHOP SPLIT	534026 - MAINTENANCE MATERI
FASTENAL	25216	UTCED57687	03/30/2015	0.25	SHOP SPLIT	544026 - MAINTENANCE MATERI
FASTENAL	25216	UTCED57687	03/30/2015	0.27	SHOP SPLIT	574026 - MAINTENANCE MATERI
				\$1.52		
HEALTH EQUITY	3261501	PR032015-4720	03/26/2015	325.00	HSA Savings Account EE	102249 - HEALTH SAVINGS ACC
JENSEN & SULLIVAN, LLC	25204	PR032015-5311	03/26/2015	377.31	Garnishment	102245 - MISC/PAYROLL PAYAB
JERRY BIXMAN	25217	03232015	03/30/2015	156.70	reimbursement for Jerry Bixman - items bought for	107349 - SPECIAL DEPARTMEN
KOHLER CUSTODIAL	25218	28	03/30/2015	15.00	CLEANING SPLIT	524031 - PROFESSIONAL & TEC
KOHLER CUSTODIAL	25218	28	03/30/2015	15.00	CLEANING SPLIT	544031 - PROFESSIONAL AND T
KOHLER CUSTODIAL	25218	28	03/30/2015	19.50	CLEANING SPLIT	105731 - PROFESSIONAL AND T
KOHLER CUSTODIAL	25218	28	03/30/2015	19.50	CLEANING SPLIT	106931 - PROFESSIONAL AND T
KOHLER CUSTODIAL	25218	28	03/30/2015	19.50	CLEANING SPLIT	107531 - PROFESSIONAL & TEC
KOHLER CUSTODIAL	25218	28	03/30/2015	19.50	CLEANING SPLIT	108031 - PROFESSIONAL & TEC
KOHLER CUSTODIAL	25218	28	03/30/2015	30.00	CLEANING SPLIT	514031 - PROFESSIONAL & TEC
KOHLER CUSTODIAL	25218	28	03/30/2015	30.00	CLEANING SPLIT	554031 - PROFESSIONAL & TEC
KOHLER CUSTODIAL	25218	28	03/30/2015	30.00	CLEANING SPLIT	574031 - PROFESSIONAL AND T
KOHLER CUSTODIAL	25218	28	03/30/2015	39.00	CLEANING SPLIT	105831 - PROFESSIONAL AND T
KOHLER CUSTODIAL	25218	28	03/30/2015	90.00	CLEANING SPLIT	534031 - PROFESSIONAL & TEC
KOHLER CUSTODIAL	25218	28	03/30/2015	97.50	CLEANING SPLIT	105431 - PROFESSIONAL AND T
KOHLER CUSTODIAL	25218	28	03/30/2015	175.50	CLEANING SPLIT	104331 - PROFESSIONAL AND T
				\$600.00		
KRISTEN ROBINSON	25219	03302015	03/30/2015	83.71	BOOKS - REIMBURSEMENT TO KRISTEN	107521 - BOOKS
LAMPH, MEL	25220	03232015	03/30/2015	1,660.00	REFUND TO MEL LAMPH FOR PART OF HIS N	534026 - MAINTENANCE MATERI
LegalShield	25205	PR030615-3755	03/26/2015	12.95	Pre-Paid Legal	102245 - MISC/PAYROLL PAYAB
LegalShield	25205	PR032015-3755	03/26/2015	12.95	Pre-Paid Legal	102245 - MISC/PAYROLL PAYAB
				\$25.90		
MICROMARKETING ASSOCIATES	25221	564958	03/30/2015	19.95	BOOK ON CD	107521 - BOOKS
MICROMARKETING ASSOCIATES	25221	565294	03/30/2015	53.49	BOOKS ON CD/ CD CASES	107521 - BOOKS
				\$73.44		
MONSTER INK & DESIGN	25222	1343	03/30/2015	60.00	COREX SIGNS / FIELD DESIGNATION & CLOSE	107026 - MAINTENANCE MATERI
MONSTER INK & DESIGN	25222	1343	03/30/2015	60.00	COREX SIGNS / FIELD DESIGNATION & CLOSE	108026 - MAINTENANCE MATERI
				\$120.00		
Mountain America Credit Union	25206	PR032015-3752	03/26/2015	680.00	Credit Union	102240 - CREDIT UNION PAYAB

Parowan City
Check Register
General Checking - 03/25/2015 to 04/06/2015

Payee Name	Reference Number	Invoice Number	Payment Date	Amount	Description	Ledger Account
MOUNTAIN WEST COMPUTERS	25223		03/30/2015	623.00	kelly - water dept - new computer, wall mount, vid	514024 - OFFICE SUPPLIES AND
PAROWAN CITY	25207	PR032015-330	03/26/2015	175.00	Miscellaneous Deduction	102245 - MISC/PAYROLL PAYAB
PAROWAN HIGH SCHOOL RAMME	25224	03232015	03/30/2015	50.00	RAMMETT CALENDAR - 2015	104361 - SUNDRY
PUBLIC EMPLOYEES HEALTH PR	25225	0121460986	03/30/2015	29,570.78	swimming pool annual MARCH HEALTH COVER	102250 - HEALTH INSURANCE P
PUBLIC EMPLOYEES HEALTH PR	25225	0121460987	03/30/2015	2,324.15	swimming pool annual MARCH HEALTH COVER	102250 - HEALTH INSURANCE P
				\$31,894.93		
RICE MACHINE WORKS, INC	25226	2587	03/30/2015	78.00	REPAIRS TO MOWER	107025 - REPAIRS TO EQUIPME
RICE MACHINE WORKS, INC	25226	2587	03/30/2015	78.00	REPAIRS TO MOWER	108025 - REPAIRS TO EQUIPME
				\$156.00		
RURAL WATER ASSOC. OF UTAH	25227	03192015	03/30/2015	275.00	RURAL WATER ASSOC. ANNUAL DUES FOR W	544021 - SUBSCRIPTIONS AND
RURAL WATER ASSOC. OF UTAH	25227	03192015	03/30/2015	500.00	RURAL WATER ASSOC. ANNUAL DUES FOR W	514021 - SUBSCRIPTIONS AND
				\$775.00		
SHAYNE SCOTT	25228	03302015	03/30/2015	146.72	MILEAGE REIMBURSEMENT	104323 - TRAVEL, MEALS AND L
SOUTHWEST UTAH PUBLIC HEAL	25229	201723-1	03/30/2015	150.00	swimming pool annual permit originally dated 04.0	106926 - MAINTENANCE MATERI
SOUTHWEST UTAH PUBLIC HEAL	25229	229591	03/30/2015	150.00	swimming pool annual permit for season 2015	106926 - MAINTENANCE MATERI
				\$300.00		
STATE BANK OF SOUTHERN UTA	3261502	PR032015-424	03/26/2015	746.79	FICA Medicare Tax	102221 - FICA PAYABLE
STATE BANK OF SOUTHERN UTA	3261502	PR032015-424	03/26/2015	746.79	Medicare Tax - Employer	102221 - FICA PAYABLE
STATE BANK OF SOUTHERN UTA	3261502	PR032015-424	03/26/2015	3,193.19	FICA Social Security Tax	102221 - FICA PAYABLE
STATE BANK OF SOUTHERN UTA	3261502	PR032015-424	03/26/2015	3,193.19	Social Security Tax - Employer	102221 - FICA PAYABLE
STATE BANK OF SOUTHERN UTA	3261502	PR032015-424	03/26/2015	4,068.69	FWT	102222 - FEDERAL WITHHOLDIN
STATE BANK OF SOUTHERN UTA	3261502	PR032515-424	03/26/2015	44.33	FWT	102222 - FEDERAL WITHHOLDIN
STATE BANK OF SOUTHERN UTA	3261502	PR032515-424	03/26/2015	62.06	FICA Medicare Tax	102221 - FICA PAYABLE
STATE BANK OF SOUTHERN UTA	3261502	PR032515-424	03/26/2015	62.06	Medicare Tax - Employer	102221 - FICA PAYABLE
STATE BANK OF SOUTHERN UTA	3261502	PR032515-424	03/26/2015	265.38	FICA Social Security Tax	102221 - FICA PAYABLE
STATE BANK OF SOUTHERN UTA	3261502	PR032515-424	03/26/2015	265.38	Social Security Tax - Employer	102221 - FICA PAYABLE
				\$12,647.86		
UTAH AIRPORT OPERATORS ASS	25230	03262015	03/30/2015	60.00	UTAH AIRPORT OPERATORS ASSOCIATION F	108523 - TRAVEL MEALS AND L
UTAH RETIREMENT SYSTEMS	3261503	PR032015-487	03/26/2015	18.44	122 - Tier 2 - Police 401K	102230 - RETIREMENT PAYABLE
UTAH RETIREMENT SYSTEMS	3261503	PR032015-487	03/26/2015	70.16	401k Contributions (43) %	102230 - RETIREMENT PAYABLE
UTAH RETIREMENT SYSTEMS	3261503	PR032015-487	03/26/2015	111.56	43 - 401k Loan	102230 - RETIREMENT PAYABLE
UTAH RETIREMENT SYSTEMS	3261503	PR032015-487	03/26/2015	157.02	401k Contributions er (43)	102230 - RETIREMENT PAYABLE
UTAH RETIREMENT SYSTEMS	3261503	PR032015-487	03/26/2015	178.44	111 - Tier 2 Employee 457 %	102230 - RETIREMENT PAYABLE
UTAH RETIREMENT SYSTEMS	3261503	PR032015-487	03/26/2015	200.24	111 - Tier 2 401k	102230 - RETIREMENT PAYABLE
UTAH RETIREMENT SYSTEMS	3261503	PR032015-487	03/26/2015	208.33	Roth IRA	102230 - RETIREMENT PAYABLE
UTAH RETIREMENT SYSTEMS	3261503	PR032015-487	03/26/2015	305.78	122 - Tier 2 - Police Retirement	102230 - RETIREMENT PAYABLE
UTAH RETIREMENT SYSTEMS	3261503	PR032015-487	03/26/2015	318.68	457 Employer % (15)	102230 - RETIREMENT PAYABLE
UTAH RETIREMENT SYSTEMS	3261503	PR032015-487	03/26/2015	392.63	401k Contributions (15) \$	102230 - RETIREMENT PAYABLE
UTAH RETIREMENT SYSTEMS	3261503	PR032015-487	03/26/2015	651.58	111 - Tier 2 Retirement	102230 - RETIREMENT PAYABLE
UTAH RETIREMENT SYSTEMS	3261503	PR032015-487	03/26/2015	892.22	457 Plan %	102230 - RETIREMENT PAYABLE
UTAH RETIREMENT SYSTEMS	3261503	PR032015-487	03/26/2015	908.48	401k Contributions (15) %	102230 - RETIREMENT PAYABLE
UTAH RETIREMENT SYSTEMS	3261503	PR032015-487	03/26/2015	936.06	15 - 401k Loan	102230 - RETIREMENT PAYABLE
UTAH RETIREMENT SYSTEMS	3261503	PR032015-487	03/26/2015	1,355.47	122 - Tier 2 - Employer 401K	102230 - RETIREMENT PAYABLE

Parowan City
Check Register
General Checking - 03/25/2015 to 04/06/2015

Payee Name	Reference Number	Invoice Number	Payment Date	Amount	Description	Ledger Account
UTAH RETIREMENT SYSTEMS	3261503	PR032015-487	03/26/2015	1,484.57	401k Contributions er (15)	102230 - RETIREMENT PAYABLE
UTAH RETIREMENT SYSTEMS	3261503	PR032015-487	03/26/2015	1,956.10	43 - Police Retirement	102230 - RETIREMENT PAYABLE
UTAH RETIREMENT SYSTEMS	3261503	PR032015-487	03/26/2015	6,490.56	15 - State Retirement	102230 - RETIREMENT PAYABLE
				<u>\$16,636.32</u>		
UTAH STATE TAX COMMISSION	25208	PR030615-490	03/26/2015	2,183.87	SWT	102223 - STATE WITHHOLDING
UTAH STATE TAX COMMISSION	25208	PR032015-490	03/26/2015	2,143.45	SWT	102223 - STATE WITHHOLDING
UTAH STATE TAX COMMISSION	25208	PR032515-490	03/26/2015	31.87	SWT	102223 - STATE WITHHOLDING
				<u>\$4,359.19</u>		
				<u>\$79,053.39</u>		

Date _____
Mayor _____
City Council _____

City Recorder _____
City Treasurer _____

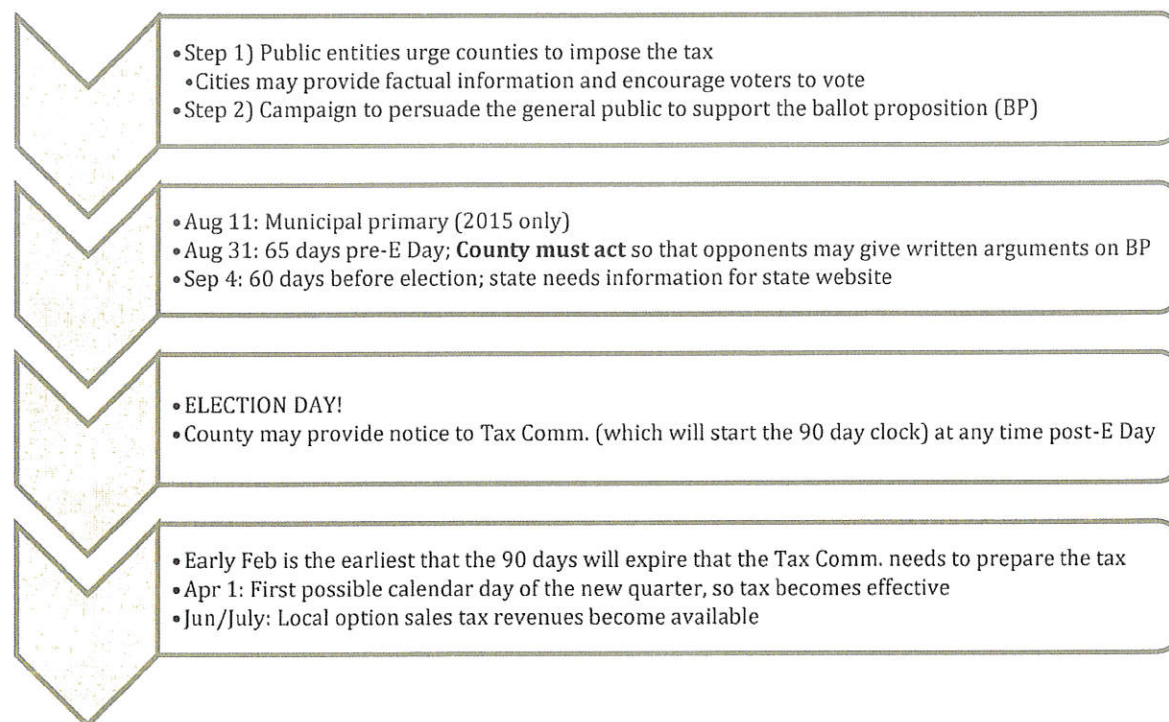
HB 362 – The Next Steps

What to consider:

- 1) Timeline
- 2) Voter turnout (depends on cycle)
- 3) Public entity: what your city/town can and cannot do
- 4) Campaign organization (Utah Transportation Coalition)
- 5) Election administration
- 6) Images of each entity (cities, towns, counties, transit, private sector, media)
- 7) Other issues on the ballot during the election cycle

1) Timeline

HB 362 authorizes a county legislative body to impose a quarter cent sales tax and requires voters in the county to approve the tax during a November election.¹ A county must decide to put the tax on the ballot by late August so as to comply with state and federal election law. Once the voters approve the tax opinion question, the county imposes the tax & provides notice to the Tax Commission. The Tax Commission needs 90 days to prepare the tax. The tax will be effective on the first calendar day of the new full quarter. Counties, cities, towns, and transit systems will start receiving funds 2-3 months later.



2) Voter Turnout

2015 is a municipal cycle which is predominantly city council focused (only 8 mayoral seats statewide). At the last comparable election—2011—voter turnout was low. For example, the 2011 turnout in Davis County was 26,347 people (19% of registered voters). 2016 is a presidential, gubernatorial, legislative², & county cycle. At the last comparable election without Mitt Romney—2008—voter turnout was 3-5 times higher than municipal cycles around the state. For example, the voter turnout in Davis County in 2008 was 112,889 people (78% of registered voters) which is 428% greater than the 2011 turnout. ULCT analysis shows that ballot propositions in Utah have approximately the same success rate—70% passage—in municipal and regular general elections.

¹ Utah Code §59-12-2208(1)

² HB 362 passed the Senate 21-8 & the House 44-31. It is possible that legislators may engage in a 2016 ballot proposition election.

3) Public Entity

A public entity such as the state, county, municipality, or governmental inter-local cooperative³ **may NOT make an expenditure from public funds** (taxes, fees, etc.⁴) for political purposes or to influence a ballot proposition.⁵ Violating this section of state law is a class B misdemeanor. A public entity may, however, **provide factual information** about the ballot proposition to the public, so long as the entity grants **equal access** to both the opponents and proponents of the ballot proposition. The public entity may also neutrally encourage voters to vote.⁶ Thus, a public entity could provide factual information about the impact of the local option, grant equal access to opponents, and encourage voters to vote.

A public official may advocate for or against a ballot proposition and may speak, contribute personal money, or otherwise exercise his/her First Amendment rights independent of the public entity and without using public funds or resources.⁷ For example, a public official may post on his/her personal Facebook page but he/she may not send an email from the email of a public entity or face a civil fine.⁸

ULCT legal analysis holds that the ballot proposition becomes official once the county approves holding the proposition election. Consequently, the ULCT legal team is working with the Lieutenant Governor's office on language for sample council resolutions and official "mayor's messages" that municipalities could legally use to provide information and to encourage voting.

4) Campaign Organization

The Utah Transportation Coalition is willing to conduct a campaign to support the proposition so long as a sufficient number of counties seek to impose the tax at the same time.

5) Election Administration

2015 is a municipal cycle and 2016 is a county cycle. HB 362 is a county imposed sales tax so the county must administer the election. ULCT research discovered that at least 73 of the 244 cities and towns intend to already contract with their counties for the 2015 cycle. Consequently, if a county authorized the ballot proposition, the municipalities therein must either contract with the county for the election or run a simultaneous election with two ballots—one city, one county. State law encourages cities and counties to coordinate elections to the extent practicable.⁹

6) Image of Each Entity

The local option benefits municipalities, counties, & transit. However, some media outlets are portraying the tax as a transit tax—specifically in the Utah Transit Authority serviced counties—which may or may not complicate the effort to earn public support. Cities and towns must show how the local option will meet local needs, provide bus service, & benefit communities.

7) Other issues specifically in 2015

ULCT has identified over 10 cities & school districts in five counties that will seek voter approval for taxes (RAP, ZAP) or bonds in 2015. Also, Salt Lake County township residents will vote whether to become cities or metro townships which will be their first vote ever in an odd year election cycle.

Prepared by ULCT staff for the Midyear Convention 2015

Contact: Cameron Diehl, 801-328-1601, cdiehl@ulct.org

³ Utah Code §20A-11-1202(9)(a)

⁴ Utah Code §20A-11-1202(10)(a)

⁵ Utah Code §20A-11-1203(1)

⁶ Utah Code §20A-11-1203(3),(4)

⁷ Utah Code §20A-11-1203(2), (5)

⁸ Utah Code §20A-11-1205(1),(2)

⁹ Utah Code §20A-1-204(2)

HB 362 – Transportation Infrastructure Funding



HB 362 is a comprehensive approach to addressing part of the funding shortfall identified in Utah's Unified Transportation Plan. The bill reforms the state motor-fuel tax and authorizes a local option transportation sales tax to allow for priority investments in roads, transit, and active transportation facilities at the local level. It will help Utah preserve our current infrastructure and accommodate our projected population growth. There are two main provisions in the bill:

- 1. Gas Tax Reform:** The bill converts the current 24.5 cents-per-gallon state gas tax to a 12% sales tax on the statewide average rack price of fuel. Due to inflation the motor-fuel tax has lost 40% of its buying power since 1997—effectively making a 24.5 cents-per-gallon tax in 1997 worth only 14.7 cents-per-gallon today. To limit potential price volatility the tax is applied to fuel prices with a floor set at \$2.45/gallon and a fixed ceiling of \$3.33/gallon.
- 2. Local Option Transportation Sales Tax:** This provision is particularly important to Utah's cities and towns, as it gives local governments the tools they need to address their transportation needs. Counties are authorized to enact a 0.25% general sales tax for transportation subject voter approval. In areas with transit service, the funds would be allocated as follows:
 - 0.10% to the transit provider
 - 0.10% to cities, towns, and unincorporated county areas
 - 0.05% to the county

In areas without transit service, the funds would be allocated as follows:

- 0.10% to cities, towns, and unincorporated county areas
- 0.15% to the county

ULCT Statewide Funding Estimates:

Totals	New Gas Tax Revenue*	Potential Local Option Revenue**	Total Potential Revenue HB 362
Statewide Total	\$75,952,853	\$113,159,687	\$189,112,540
Municipal Total	\$14,511,889	\$40,375,351	\$54,887,240
County Total	\$8,273,967	\$32,621,287	\$40,895,254
Transit Total	N/A	\$40,163,049	\$40,163,049

* Revenue estimate for FY 2017, the first full fiscal year in which the law will be in effect (Utah Department of Transportation)

** Based on CY 2014 taxable sales (Utah State Tax Commission) and assumes that every county imposes the tax

RESOLUTION NO. 2014-10-01

A RESOLUTION TO STAY COLLECTION OF COMMERCIAL IMPACT FEES FOR SIX MONTHS

WHEREAS, the City of Parowan, Iron County, State of Utah, a body politic, is a municipal corporation organized and established for the purpose of serving its residents; and

WHEREAS, the City of Parowan provides various services within its community including providing opportunities for commercial entities to create new business and employment opportunities for its citizens; and

WHEREAS the City of Parowan distributes or makes utility and other services available to new commercial business construction upon condition that various impact fees be paid by the applicant; and

WHEREAS, the City of Parowan has previously heretofore adopted by ordinance its impact fee schedule for newly constructed commercial businesses; and

WHEREAS, the City of Parowan recognizes the economic difficulties currently being experienced by commerce and desires to provide temporary incentives to new businesses which in turn will create job opportunities to its citizens; and

WHEREAS, the City of Parowan deems it in the best interest of its citizens and the community to stay the collection of impact fees for commercial purposes for a period of six (6) additional months.

NOW THEREFORE, IT IS HEREBY RESOLVED that from the date of this Resolution, Parowan City shall stay the collection of all commercial impact fees for a period of six (6) months for the purpose of encouraging business growth through affording an economic incentive to new commercial industry. Any business that would normally pay impact fees to Parowan City that has pulled a building permit before April 9, 2015 shall be exempt for paying said fees for the project for which the building permit was pulled prior to April 9, 2015.

BE IT FURTHER RESOLVED that all resolutions, and parts of resolutions, in conflict herewith be hereby repealed.

This ordinance is hereby passed and adopted by the Parowan City Council on the ____ day of October, 2014, and will take effect in accordance with the terms set forth herein.

[Signature on Following Page]

Donald G. Landes, Mayor

Voting:
Aye
Nay
Abstain
Absent

Steven Thayer	_____	_____	_____	_____
Ben Johnson	_____	_____	_____	_____
Steve Weston	_____	_____	_____	_____
Troy L. Houston	_____	_____	_____	_____
Alan H. Adams	_____	_____	_____	_____

Attested by:

Callie Bassett

Parowan City
Budgeting Worksheet
10 General Fund - 07/01/2015 to 06/30/2016
100.00% of the fiscal year has expired

Change In Net Position	2013 Actual	2014 Actual	2015 Actual	2015 Budget	2016 Actual	Original Budget	Revised Budget	Worksheet Notes
Revenue:								
Taxes								
3110 PROPERTY TAX	573,647	580,625	566,712	585,000	0	580,000	580,000	
3120 REDEMPTION - PROPERTY TAXES	64,369	64,293	36,292	30,000	0	40,000	40,000	
3130 SALES AND USE TAXES (STATE)	333,502	341,387	204,358	335,000	0	340,000	340,000	
3140 CABLE SALES AND USE TAX	4,026	4,166	2,892	3,000	0	4,000	4,000	
3150 HEAD IN LEASE	0	4,288	4,288	0	0	0	0	
3160 AIRPORT GAS TAX	71	530	821	1,000	0	1,000	1,000	
3170 TELEPHONE SALES AND USE TAX	31,193	17,046	9,235	25,000	0	17,000	17,000	
3180 FEE IN LIEU OF TAXES	56,503	63,549	52,913	60,000	0	60,000	60,000	
3190 QUESTAR ENERGY TAXES	47,472	50,029	34,752	45,000	0	50,000	50,000	
3376 CRT/COUNTY DONATION	0	9,000	15,000	10,000	0	15,000	15,000	
Total Taxes	1,110,783	1,114,913	927,263	1,094,000	0	1,107,000	1,107,000	
Licenses and permits								
3210 BUSINESS LICENSES	7,750	9,390	6,820	7,500	0	8,000	8,000	
3221 BUILDING PERMITS	5,290	5,637	4,172	5,000	0	6,000	6,000	
3225 ANIMAL LICENSES	2,415	1,195	391	1,500	0	1,500	1,500	
Total Licenses and permits	15,455	16,222	11,383	14,000	0	15,500	15,500	
Intergovernmental revenue								
3312 FEDERAL GRANT	0	0	37,022	40,000	0	10,000	10,000	
3340 STATE GRANTS	43,891	78,715	89,427	80,000	0	27,000	27,000	
3356 CLASS "C" ROAD	152,086	145,075	72,981	146,000	0	160,000	160,000	
3358 STATE LIQUOR FUND	5,408	5,045	4,263	5,000	0	5,000	5,000	
3371 FIRE ALLOCATION - COUNTY	39,000	49,000	39,000	39,000	0	40,000	40,000	
3372 AIRPORT - COUNTY ALLOCATION	11,000	11,000	11,000	11,000	0	11,000	11,000	
3373 LIBRARY - AREA CONTRIBUTION	30,000	29,030	27,275	27,000	0	27,000	27,000	
3375 RECREATION - COUNTY	3,000	3,000	3,000	3,000	0	13,000	13,000	
Total Intergovernmental revenue	284,385	320,865	283,968	351,000	0	293,000	293,000	
Charges for services								
3415 SALE OF MAPS AND PUBLICATIONS	10	95	5	100	0	100	100	
3445 PUBLIC SAFETY FEES	322	1,502	730	200	0	500	500	
3455 ANIMAL CONTROL & SHELTER FEES	600	1,860	720	500	0	1,000	1,000	
3472 SWIMMING POOL/CONCESSION FEES	25,463	26,005	9,502	22,000	0	26,000	26,000	
3474 RECREATION FEES (YOUTH PROGRAM	4,231	2,645	2,079	4,000	0	5,000	5,000	
3475 GLIDERS	550	385	250	0	0	250	250	
3476 LIBRARY USE FEES	428	1,676	1,029	300	0	1,000	1,000	
3477 SPECIAL EVENTS	10,048	14,589	12,827	13,000	0	15,000	15,000	
3478 FAIRGROUNDS BANNERS AND ADS	0	0	0	500	0	0	0	
3482 SALE OF CEMETERY LOTS	29,120	22,702	10,700	15,000	0	8,000	8,000	
3483 BURIAL FEES AND ASSESSMENTS	9,885	15,775	11,350	10,000	0	8,000	8,000	
3820 THEATER SALES AND CONCESSION	6,967	5,682	4,771	8,500	0	10,000	10,000	
3822 AIRPORT - GAS SALES	34,245	34,389	27,029	30,000	0	30,000	30,000	
Total Charges for services	121,869	127,305	80,992	104,100	0	104,850	104,850	
Fines and forfeitures								

WM 18

Parowan City
Budgeting Worksheet
10 General Fund - 07/01/2015 to 06/30/2016
100.00% of the fiscal year has expired

	2013 Actual	2014 Actual	2015 Actual	2015 Budget	2016 Actual	Original Budget	Revised Budget	Worksheet Notes
3510 COURT FINES	113,674	156,405	79,493	110,000	0	130,000	130,000	
3518 RESTITUTION	100	474	0	3,000	0	0	0	
3520 BAIL	0	0	0	100	0	1,000	1,000	
3525 SMALL CLAIMS	0	0	0	100	0	100	100	
Total Fines and forfeitures	113,774	156,879	79,493	113,200	0	131,100	131,100	
Interest								
3801 Interest to be allocated	12,839	19,889	(4,109)	10,000	0	10,000	10,000	
3802 Interest cleared	0	0	0	0	0	0	0	
3803 IMPACT FEE INTEREST	140	140	32	500	0	500	500	
3805 CLASS "C" ROAD INTEREST	2,205	1,303	105	1,000	0	1,000	1,000	
3810 GENERAL FUND INTEREST	1,823	859	333	2,000	0	1,000	1,000	
Total Interest	17,007	22,191	(3,639)	13,500	0	12,500	12,500	
Miscellaneous revenue								
3620 RENTS/LEASES	9,346	9,523	9,852	55,000	0	9,000	9,000	
3625 RENTS - STALLS	2,810	4,864	2,095	2,500	0	5,000	5,000	
3680 Capital lease proceeds	0	0	0	0	0	190,000	190,000	
3725 IMPACT FEES - POLICE	133	532	133	300	0	500	500	
3726 IMPACT FEES - FIRE	166	663	166	400	0	600	600	
3727 IMPACT FEES - STREET	0	0	0	0	0	0	0	
3728 IMPACT FEES - PARKS	3,263	13,054	3,263	5,000	0	8,000	8,000	
3815 PAAL DONATIONS	2,328	5,796	830	2,500	0	2,500	2,500	
3816 SHADE TREE DONATIONS	2,080	1,390	450	1,500	0	700	700	
3824 SOUVENIOR SHOP SUPPLIES	614	1,800	1,938	3,000	0	2,000	2,000	
3831 SUB FOR SANTA DONATIONS	3,628	7,652	3,875	3,000	0	5,000	5,000	
3840 SALE OF FIXED ASSETS	0	0	100	0	0	0	0	
3890 SUNDRY REVENUES	15,047	40,107	43,392	15,000	0	15,000	15,000	
3895 HISTORICAL PRESERVATION	0	4,069	50	0	0	0	0	
3897 CHRISTMAS IN COUNTRY	2,742	2,510	5,497	2,000	0	2,500	2,500	
3898 JESSE SMITH HOME	0	0	0	0	0	0	0	
Total Miscellaneous revenue	42,157	91,960	71,641	90,200	0	240,800	240,800	
Contributions and transfers								
3911 TRANSFER FROM WATER FUND 51	43,270	41,000	21,583	21,583	0	35,000	35,000	
3912 TRANSFER FROM SW FUND -COL. 52	16,935	16,000	8,458	8,458	0	10,000	10,000	
3913 TRANSFER FROM ELECTRIC FUND 53	421,429	190,000	115,333	173,000	0	180,000	180,000	
3914 TRANSFER FROM PRES. IRRIG F 57	15,000	15,000	7,875	7,875	0	10,000	10,000	
3915 TRANSFER FROM PERP CARE FD 79	0	0	0	0	0	0	0	
3916 TRANSFER FROM SW TREATMENT 54	20,697	21,000	11,667	11,667	0	15,000	15,000	
3917 TRANSFER FROM SOLID WASTE 55	13,488	13,000	5,833	5,833	0	10,000	10,000	
3940 TRANSFER FROM THEATER FD 73	0	0	0	0	0	0	0	
3980 BEG. CLASS C TO BE APPROPRIATE	0	0	0	0	0	0	0	
3990 BEG. GEN FUND BAL TO BE APPROP	0	0	0	64,760	0	59,747	59,747	
Total Contributions and transfers	530,819	296,000	170,749	293,176	0	319,747	319,747	
Total Revenue:	2,236,249	2,146,335	1,621,850	2,073,176	0	2,224,497	2,224,497	
Expenditures:								
General government								

Parowan City
Budgeting Worksheet
10 General Fund - 07/01/2015 to 06/30/2016
100.00% of the fiscal year has expired

	2013 Actual	2014 Actual	2015 Actual	2015 Budget	2016 Actual	Original Budget	Revised Budget	Worksheet Notes
Legislative								
4111 SALARIES - MAYOR AND COUNCIL	47,094	23,349	10,994	15,000	0	15,000	15,000	
4113 FICA	3,767	1,945	949	1,150	0	1,150	1,150	
4114 INSURANCE	19,569	13,965	10,714	17,000	0	14,000	14,000	
4116 WORKER'S COMPENSATION	1,025	628	511	800	0	800	800	
4122 PUBLIC NOTICES AND ADS	79	18	61	0	0	0	0	
4123 TRAVEL	2,821	4,179	4,020	6,000	0	6,000	6,000	
4124 OFFICE SUPPLIES AND EXPENSE	862	169	204	200	0	200	200	
4128 TELEPHONE	156	1,131	1,033	1,200	0	1,200	1,200	
4133 EDUCATION AND TRAINING	1,400	7,847	4,728	5,000	0	5,000	5,000	
4161 SUNDRY	773	386	100	500	0	500	500	
4173 CAPITAL OUTLAY - O/T BUILDINGS	0	0	0	0	0	0	0	
Total Legislative	77,546	53,617	33,314	46,850	0	43,850	43,850	
Court								
4211 SALARIES AND WAGES-PERM. EMPLO	60,414	65,045	49,144	60,000	0	60,000	60,000	
4212 SALARIES AND WAGES-TEMP. EMPLO	2,975	0	0	0	0	0	0	
4213 FICA	4,745	5,106	3,855	4,600	0	5,000	5,000	
4214 INSURANCE	1,282	2,627	597	1,000	0	3,000	3,000	
4215 RETIREMENT	8,680	9,140	6,930	8,700	0	9,000	9,000	
4216 WORKMEN'S COMPENSATION	1,320	392	255	800	0	800	800	
4220 BANK CHARGES	102	1,583	876	2,000	0	2,000	2,000	
4221 SUBSCRIPTIONS AND MEMBERSHIPS	0	25	0	100	0	100	100	
4223 TRAVEL, MEALS AND LODGING	1,008	783	276	1,500	0	1,500	1,500	
4224 OFFICE SUPPLIES AND EXPENSE	4,340	2,567	1,852	5,000	0	4,000	4,000	
4228 TELEPHONE	958	586	941	1,000	0	1,200	1,200	
4231 PROFESSIONAL AND TECHNICAL SER	4,926	1,758	6,877	4,500	0	4,500	4,500	
4233 EDUCATION AND TRAINING	372	514	529	500	0	500	500	
4235 RESTITUTION	1,669	2,075	1,097	3,000	0	3,000	3,000	
4236 ASSESSMENTS	39,853	52,431	31,147	50,000	0	50,000	50,000	
4237 BAIL	0	1,000	2,830	0	0	1,000	1,000	
4245 JURY AND WITNESS	511	417	165	1,500	0	1,500	1,500	
4248 POSTAGE	76	93	582	1,000	0	1,000	1,000	
4251 INSURANCE AND SURETY BONDS	0	130	0	100	0	100	100	
4254 RENT TO COUNTY	0	0	0	0	0	0	0	
4255 DATA PROCESSING	0	0	0	3,000	0	0	0	
4257 COUNTY JAIL	0	0	0	0	0	0	0	
4261 SUNDRY	312	225	153	0	0	0	0	
4273 CAPITAL OUTLAY - O/T BUILDINGS	0	0	0	0	0	0	0	
4274 CAPITAL OUTLAY - EQUIPMENT/MAC	0	0	0	0	0	0	0	
Total Court	133,543	146,497	108,106	148,300	0	148,200	148,200	
Administrative								
4310 SALARIES AND WAGES - OVERTIME	1,152	306	12	1,000	0	500	500	
4311 SALARIES AND WAGES-PERM. EMPLO	196,021	90,377	63,614	85,000	0	90,000	90,000	
4312 SALARIES AND WAGES-TEMP. EMPLO	22,164	1,504	0	0	0	0	0	
4313 FICA	17,248	7,287	4,898	6,500	0	7,000	7,000	
4314 INSURANCE	40,581	26,614	17,993	28,000	0	29,000	29,000	

Parowan City
Budgeting Worksheet
10 General Fund - 07/01/2015 to 06/30/2016
100.00% of the fiscal year has expired

	2013 Actual	2014 Actual	2015 Actual	2015 Budget	2016 Actual	Original Budget	Revised Budget	Worksheet Notes
4315 RETIREMENT	33,320	22,277	13,364	19,000	0	23,000	23,000	
4316 WORKMEN'S COMPENSATION	4,272	1,618	1,277	2,200	0	2,000	2,000	
4321 SUBSCRIPTIONS AND MEMBERSHIPS	2,078	2,197	820	1,500	0	2,000	2,000	
4322 PUBLIC NOTICES AND ADS	354	167	399	1,000	0	500	500	
4323 TRAVEL, MEALS AND LODGING	4,595	6,376	3,659	8,000	0	8,000	8,000	
4324 OFFICE SUPPLIES AND EXPENSE	2,863	829	336	2,000	0	1,000	1,000	
4325 REPAIRS TO EQUIPMENT	61	0	110	0	0	0	0	
4326 MAINTENANCE MATERIALS AND SUPP	1,899	836	464	3,000	0	2,000	2,000	
4328 TELEPHONE	3,319	2,961	2,524	600	0	3,000	3,000	
4331 PROFESSIONAL AND TECHNICAL SER	35,112	11,760	12,284	40,000	0	20,000	20,000	
4332 AUDITING	1,667	2,539	1,602	2,700	0	1,000	1,000	
4333 EDUCATION AND TRAINING	2,025	3,056	950	2,500	0	3,000	3,000	
4340 Gas & Oil	1,380	1,257	782	2,000	0	1,500	1,500	
4348 POSTAGE	2,316	889	301	1,200	0	1,000	1,000	
4351 INSURANCE AND SURETY BONDS	7,181	3,376	0	500	0	1,000	1,000	
4360 EMPLOYEE LOUNGE	993	700	698	1,000	0	1,000	1,000	
4361 SUNDRY	953	12,405	759	750	0	1,000	1,000	
4362 CAPITAL REPLACEMENT RESERVE	0	0	0	0	0	0	0	
4372 CAPITAL OUTLAY - BLDGS/STRUCTU	0	0	0	0	0	0	0	
4373 CAPITAL OUTLAY - O/T BUILDINGS	0	0	0	0	0	0	0	
4374 CAPITAL OUTLAY - EQUIPMENT/MAC	0	0	0	0	0	0	0	
Total Administrative	381,554	199,331	126,846	208,450	0	197,500	197,500	
Non-Departmental								
4922 PUBLIC NOTICES AND ADS	0	0	0	0	0	0	0	
4926 MAINTENANCE MATERIALS AND SUPP	0	0	0	0	0	0	0	
4927 UTILITIES	5,432	2,637	1,775	5,000	0	3,000	3,000	
4928 TELEPHONE	43	0	0	0	0	0	0	
4931 PROFESSIONAL AND TECHNICAL	0	0	0	0	0	0	0	
4934 ELECTION EXPENSES	44	3,081	0	0	0	0	0	
4937 PLANNING COMMISSION	58	0	0	0	0	0	0	
4942 PAROWAN SIGNS	0	0	0	0	0	0	0	
4943 PATCHWORK BI-WAY	2,375	1,088	1,500	1,500	0	1,500	1,500	
4944 CITY HISTORIANS	224	0	0	1,000	0	500	500	
4945 HEALTH INCENTIVE	0	0	0	0	0	0	0	
4948 CARE CENTER EXPENSE	0	0	0	30,000	0	0	0	
4961 SUNDRY	0	0	0	0	0	0	0	
4962 ROCK CHURCH	685	1,407	336	1,500	0	1,500	1,500	
4963 HISTORIC PRESERVATION	0	4,069	0	500	0	500	500	
4964 UT PARTNERS & RURAL LEADERSHIP	0	0	0	0	0	180,000	180,000	
4965 BEAUFICATION	(158)	0	700	1,500	0	1,500	1,500	
4966 CHAMBER OF COMMERCE	0	0	0	0	0	0	0	
4967 ECONOMIC DEVELOPMENT, NO IRON	0	0	29	500	0	1,000	1,000	
4969 SALES/HERITAGE MAIN STREET	0	107	73	0	0	0	0	
4970 WEB HOSTING	35	0	0	0	0	0	0	
4972 CAPIT OUTLAY-BLD/STRUC JESSE S	0	0	0	0	0	0	0	
4974 CAPITAL OUTLAY - EQUIPMENT/MAC	0	0	0	0	0	0	0	
Total Non-Departmental	8,738	12,389	4,413	41,500	0	189,500	189,500	

Parowan City
Budgeting Worksheet
10 General Fund - 07/01/2015 to 06/30/2016
100.00% of the fiscal year has expired

	2013 Actual	2014 Actual	2015 Actual	2015 Budget	2016 Actual	Original Budget	Revised Budget	Worksheet Notes
Planning and zoning								
5811 SALARIES AND WAGES - PERM EMPL	46,096	32,023	22,453	38,000	0	32,000	32,000	
5812 SALARIES AND WAGES-TEMP. EMPLO	0	0	0	0	0	0	0	
5813 FICA	3,577	2,450	1,718	2,250	0	2,500	2,500	
5814 INSURANCE	2,109	2,340	923	1,200	0	1,500	1,500	
5815 RETIREMENT	9,723	7,071	5,446	6,800	0	7,000	7,000	
5816 WORKMEN'S COMPENSATION	1,003	344	255	800	0	500	500	
5821 SUBSCRIPTIONS & MEMBERSHIPS	75	0	0	75	0	0	0	
5823 TRAVEL, MEALS AND LODGING	0	0	49	2,500	0	1,000	1,000	
5824 OFFICE SUPPLIES AND EXPENSE	282	85	32	400	0	500	500	
5825 REPAIRS TO EQUIPMENT	0	0	0	0	0	0	0	
5826 MAINTENANCE MATERIALS AND SUPP	0	105	559	0	0	0	0	
5828 TELEPHONE	475	566	490	600	0	600	600	
5831 PROFESSIONAL AND TECHNICAL SER	775	1,183	1,185	1,800	0	5,000	5,000	
5833 UNIFORM BLDG. STANDARDS EDUC.	0	0	0	850	0	0	0	
5840 GAS AND OIL	3,084	2,496	589	3,600	0	3,000	3,000	
5861 SUNDRY	61	0	0	0	0	0	0	
5862 CAPITAL REPLACEMENT RESERVE	0	0	0	0	0	0	0	
5873 CAPITAL OUTLAY - O/T BUILDINGS	0	0	0	0	0	0	0	
5874 CAPITAL OUTLAY - EQUIPMENT/MAC	0	0	0	0	0	0	0	
Total Planning and zoning	67,260	48,663	33,699	58,875	0	53,600	53,600	
Visitors Center								
5912 SALARIES AND WAGES-TEMP. EMPLO	8,539	8,063	7,878	10,000	0	9,000	9,000	
5913 FICA	698	742	698	775	0	700	700	
5916 WORKER'S COMPENSATION	186	606	511	250	0	600	600	
5926 MAINTENANCE MATERIALS AND SUPP	1,747	1,903	917	3,000	0	9,000	9,000	
5927 UTILITIES	3,688	3,881	2,368	4,000	0	4,000	4,000	
5928 TELEPHONE	1,190	1,131	981	600	0	1,200	1,200	
5929 SOUVENIOR SHOP SUPPLIES	2,569	1,899	2,657	3,000	0	2,000	2,000	
5948 POSTAGE	41	93	577	400	0	800	800	
5951 Liability Insur - Surety Bonds	0	261	0	250	0	250	250	
5961 SUNDRY	0	0	0	0	0	0	0	
5974 CAPITAL OUTLAY - EQUIPMENT/MAC	0	0	0	0	0	0	0	
Total Visitors Center	18,658	18,579	16,587	22,275	0	27,550	27,550	
Airport								
8510 SALARIES & WAGES - OVERTIME	0	0	0	0	0	0	0	
8511 SALARIES & WAGES - PERM EMPLOY	9,008	3,651	3,453	4,000	0	4,000	4,000	
8513 FICA	699	279	264	450	0	500	500	
8514 INSURANCE	1,617	1,598	1,595	1,700	0	1,500	1,500	
8515 RETIREMENT	1,994	842	837	1,300	0	1,000	1,000	
8516 WORKER'S COMPENSATION	0	0	0	0	0	0	0	
8520 BANK CHARGES	32	788	623	1,000	0	1,000	1,000	
8523 TRAVEL MEALS AND LODGING	0	447	140	800	0	800	800	
8526 MAINTENANCE MATERIALS AND SUPPLIES	2,850	605	332	2,000	0	3,000	3,000	
8527 UTILITIES & MISCELLANEOUS EXPE	6,814	2,930	1,479	5,000	0	3,000	3,000	
8531 PROFESSIONAL & TECHNICAL SERVICE	10	0	450	500	0	0	0	

Parowan City
Budgeting Worksheet
10 General Fund - 07/01/2015 to 06/30/2016
100.00% of the fiscal year has expired

	2013 Actual	2014 Actual	2015 Actual	2015 Budget	2016 Actual	Original Budget	Revised Budget	Worksheet Notes
8540 GAS AND OIL	9,060	60,156	8,375	30,000	0	30,000	30,000	
8562 CAPITAL REPLACEMENT RESERVE	0	0	0	0	0	0	0	
8574 CAPITAL OUTLAY - EQUIPMENT/MAC	0	0	0	0	0	0	0	
Total Airport	32,084	71,296	17,548	46,750	0	44,800	44,800	
Total General government	719,383	550,372	340,513	573,000	0	705,000	705,000	
Public safety								
Police Department								
5410 SALARIES AND WAGES - OVERTIME	8,100	8,517	8,625	7,000	0	10,000	10,000	
5411 SALARIES AND WAGES-PERM. EMPLO	207,678	186,478	168,968	250,000	0	215,000	215,000	
5412 SALARIES AND WAGES-TEMP. EMPLO	22,696	774	0	2,000	0	0	0	
5413 FICA	18,614	18,417	13,833	20,000	0	19,000	19,000	
5414 INSURANCE	85,158	86,778	50,721	90,000	0	95,000	95,000	
5415 RETIREMENT	57,749	59,461	48,590	65,000	0	60,000	60,000	
5416 WORKMEN'S COMPENSATION	4,528	1,815	1,277	2,200	0	2,000	2,000	
5421 SUBSCRIPTIONS AND MEMBERSHIPS	650	310	190	1,000	0	500	500	
5422 PUBLIC NOTICES AND ADS	0	46	153	0	0	0	0	
5423 TRAVEL, MEALS AND LODGING	4,991	6,047	6,393	8,000	0	7,000	7,000	
5424 OFFICE SUPPLIES AND EXPENSE	494	425	396	1,000	0	1,000	1,000	
5425 REPAIRS TO EQUIPMENT	7,169	7,995	2,527	8,000	0	8,000	8,000	
5426 MAINTENANCE MATERIALS AND SUPP	2,354	788	847	1,500	0	1,000	1,000	
5428 TELEPHONE	7,929	4,929	4,026	7,000	0	5,000	5,000	
5429 IMPACT FEES - POLICE	0	0	0	0	0	0	0	
5430 REVERSE 911	221	574	357	0	0	500	500	
5431 PROFESSIONAL AND TECHNICAL SER	20,052	20,812	28,937	25,000	0	25,000	25,000	
5432 AUDIT	0	0	0	0	0	500	500	
5433 EDUCATION AND TRAINING	3,228	3,499	4,536	4,000	0	4,000	4,000	
5440 GAS AND OIL	22,604	24,096	12,763	25,000	0	25,000	25,000	
5447 UNIFORM ALLOWANCE	1,709	1,367	1,844	3,500	0	3,500	3,500	
5449 SPECIAL DEPARTMENT SUPPLIES	27,960	15,683	11,973	15,000	0	16,000	16,000	
5450 LIQUOR LAW	0	1,099	97	5,000	0	5,000	5,000	
5451 LIABILITY INSURANCE - PROPERTY	7,303	652	0	1,000	0	1,000	1,000	
5454 DATA PROCESSING	2,390	4,922	0	0	0	0	0	
5458 LOAN PAYMENT - ZIONS BANK	0	0	0	0	0	0	0	
5461 SUNDRY	43	0	0	0	0	0	0	
5474 CAPITAL OUTLAY - EQUIPMENT/MAC	0	0	0	0	0	0	0	
5481 Capital leases - principal	38,645	30,000	30,015	32,000	0	30,000	30,000	
5482 Capital leases - interest	225	5,311	5,297	6,870	0	5,300	5,300	
Total Police Department	552,490	490,795	402,365	580,070	0	539,300	539,300	
Animal control								
5521 SUBSCRIPTIONS AND MEMBERSHIPS	0	0	0	0	0	0	0	
5526 MAINTENANCE MATERIALS AND SUPP	17	36	34	1,000	0	1,000	1,000	
5527 UTILITIES	1,839	1,614	1,034	1,500	0	1,500	1,500	
5549 SPECIAL DEPARTMENT SUPPLIES	67	147	70	1,000	0	1,000	1,000	
5555 SHOT & LICENSE CLINIC - ANIMAL	1,178	483	0	750	0	750	750	
5556 PAALS	1,474	2,372	3,329	2,500	0	2,500	2,500	
5574 CAPITAL OUTLAY - EQUIPMENT/MAC	0	0	0	0	0	0	0	

Parowan City
Budgeting Worksheet
10 General Fund - 07/01/2015 to 06/30/2016
100.00% of the fiscal year has expired

	2013 Actual	2014 Actual	2015 Actual	2015 Budget	2016 Actual	Original Budget	Revised Budget	Worksheet Notes
Total Animal control	4,575	4,652	4,467	6,750	0	6,750	6,750	
Fire								
5711 SALARIES AND WAGES - CHIEF	4,942	5,252	4,677	16,000	0	6,000	6,000	
5713 FICA	419	522	448	1,200	0	1,000	1,000	
5714 INSURANCE	907	1,250	843	1,000	0	1,500	1,500	
5715 RETIREMENT	625	668	667	1,000	0	1,000	1,000	
5716 WORKMEN'S COMPENSATION	109	305	255	220	0	1,000	1,000	
5721 SUBSCRIPTIONS AND MEMBERSHIPS	0	0	0	250	0	0	0	
5723 TRAVEL, MEALS AND LODGING	563	1,561	934	1,000	0	2,000	2,000	
5725 REPAIRS TO EQUIPMENT	1,394	4,612	896	3,500	0	5,000	5,000	
5726 MAINTENANCE MATERIALS AND SUPP	515	1,169	872	2,000	0	2,000	2,000	
5727 UTILITIES	3,737	3,297	2,380	4,000	0	4,000	4,000	
5728 TELEPHONE	549	1,166	990	1,000	0	1,500	1,500	
5729 IMPACT FEES - FIRE DEPARTMENT	0	0	0	0	0	0	0	
5731 PROFESSIONAL AND TECHNICAL SER	76	2,075	1,009	3,000	0	3,000	3,000	
5733 EDUCATION AND TRAINING	1,150	663	75	4,000	0	4,000	4,000	
5738 FIRE RUNS - EXPENSE	5,722	4,964	5,608	9,000	0	10,000	10,000	
5740 GAS AND OIL	897	1,600	756	2,000	0	2,000	2,000	
5749 SPECIAL DEPARTMENT SUPPLIES	16,931	13,594	7,366	15,000	0	15,000	15,000	
5750 FIREWORKS & INSURANCE	14,000	8,000	4,000	8,000	0	18,000	18,000	
5751 LIABILITY INSURANCY - PROPERTY	7,303	130	0	1,000	0	0	0	
5761 SUNDRY	89	0	0	0	0	0	0	
5774 CAPITAL OUTLAY - EQUIPMENT/MAC	0	0	0	0	0	0	0	
Total Fire	59,928	50,828	31,776	73,170	0	77,000	77,000	
Total Public safety	616,993	546,275	438,608	659,990	0	623,050	623,050	
Highways and public improvements								
Streets								
6010 SALARIES AND WAGES - OVERTIME	9,049	5,113	4,400	0	0	0	0	
6011 SALARIES AND WAGES - PERM EMPLO	32,719	15,556	12,024	0	0	0	0	
6012 SALARIES AND WAGES-TEMP. EMPLO	0	0	0	0	0	0	0	
6013 FICA	3,306	1,597	1,268	0	0	0	0	
6014 INSURANCE	12,352	6,020	4,913	0	0	0	0	
6015 RETIREMENT	9,249	4,771	3,551	0	0	0	0	
6016 WORKER'S COMPENSATION	715	23	0	0	0	0	0	
6023 TRAVEL, MEALS & LODGING	0	0	0	0	0	0	0	
6027 UTILITIES	0	0	0	0	0	0	0	
6028 TELEPHONE	749	0	0	0	0	0	0	
6029 IMPACT FEES - STREET	0	0	0	0	0	0	0	
6031 PROFESSIONAL AND TECHNICAL SER	0	0	0	0	0	0	0	
6047 UNIFORM ALLOWANCE	345	0	0	0	0	0	0	
6061 SUNDRY	1	0	0	0	0	0	0	
6074 CAPITAL OUTLAY - EQUIPMENT/MAC	0	0	0	0	0	0	0	
6075 STREETS DEBT PAYMENT	0	0	0	0	0	0	0	
Total Streets	68,485	33,080	26,156	0	0	0	0	
Class "C" Road								

Parowan City
Budgeting Worksheet
10 General Fund - 07/01/2015 to 06/30/2016
100.00% of the fiscal year has expired

	2013 Actual	2014 Actual	2015 Actual	2015 Budget	2016 Actual	Original Budget	Revised Budget	Worksheet Notes
6110 SALARIES AND WAGES-OVERTIME	0	0	0	5,000	0	5,000	5,000	
6111 SALARIES & WAGE - PERM EMPLOYEE	0	0	0	20,000	0	17,000	17,000	
6112 SALARIES & WAGES - TEMP EMPLOYEE	0	0	0	0	0	0	0	
6113 FICA	0	0	0	1,000	0	1,500	1,500	
6114 INSURANCE	0	0	0	6,000	0	7,000	7,000	
6115 RETIREMENT	0	0	0	5,000	0	5,000	5,000	
6116 WORKMANS COMP	0	0	0	500	0	500	500	
6123 TRAVEL, MEALS & LODGING	758	0	0	0	0	1,000	1,000	
6125 REPAIR TO EQUIPMENT	13,556	13,058	16,673	14,000	0	16,000	16,000	
6126 MAINTENANCE, MATERIAL & SUPPLI	8,658	14,899	7,120	12,000	0	12,000	12,000	
6130 REPAIRS TO STREETS	72,265	87,261	81,465	95,000	0	65,000	65,000	
6131 PROFESSIONAL AND TECHNICAL	6,465	10,890	7,278	10,000	0	11,000	11,000	
6139 SIDEWALK REPAIRS	900	32,311	43,256	40,500	0	40,000	40,000	
6140 GAS AND OIL	8,757	6,839	3,077	7,000	0	7,000	7,000	
6157 EQUIPMENT RENTAL	8,250	9,633	5,494	10,000	0	7,000	7,000	
6161 SUNDRY	13	0	0	0	0	0	0	
6174 CAPITAL OUTLAY - EQUIPMENT/MAC	13,060	0	0	0	0	0	0	
Total Class "C" Road	132,682	174,891	164,363	226,000	0	195,000	195,000	
Total Highways and public improvements	201,167	207,971	190,519	226,000	0	195,000	195,000	
Parks, recreation, and public property								
Parks & Recreation								
6212 SALARIES AND WAGES - TEMP	0	0	0	0	0	0	0	
6213 FICA	0	0	0	0	0	0	0	
6216 WORKER'S COMPENSATION	0	0	0	0	0	0	0	
6217 CONTRACT SERVICES - MOSDELL	0	0	0	0	0	0	0	
6219 CONTRACT SERVICES - COUNTY	0	0	0	0	0	0	0	
6226 MAINTENANCE MATERIALS AND SUPP	100	85	727	0	0	0	0	
6227 UTILITIES	236	353	0	0	0	0	0	
6274 CAPITAL OUTLAY - EQUIPMENT/MAC	0	0	0	0	0	0	0	
7010 SALARIES AND WAGES - OVERTIME	1,353	629	904	800	0	1,000	1,000	
7011 SALARIES AND WAGES - PARKS EMP	29,836	21,385	22,829	40,000	0	30,000	30,000	
7012 SALARIES AND WAGES-POOL EMPLOY	31,996	16,521	0	0	0	0	0	
7013 FICA	4,903	2,948	1,813	3,000	0	4,000	4,000	
7014 INSURANCE	4,646	3,520	2,496	4,500	0	4,000	4,000	
7015 RETIREMENT	5,294	3,949	4,616	6,000	0	4,000	4,000	
7016 WORKMEN'S COMPENSATION	659	31	0	800	0	800	800	
7022 PUBLIC NOTICES AND ADS	0	0	0	0	0	0	0	
7023 TRAVEL, MEALS & LODGING	178	1	146	250	0	500	500	
7025 REPAIRS TO EQUIPMENT	1,528	3,184	1,560	2,000	0	2,500	2,500	
7026 MAINTENANCE MATERIALS AND SUPP	14,863	20,002	14,699	15,000	0	14,000	14,000	
7027 UTILITIES	15,443	14,934	2,394	0	0	3,000	3,000	
7028 TELEPHONE	1,495	250	450	600	0	1,200	1,200	
7029 IMPACT FEES - PARKS	0	0	0	0	0	0	0	
7031 PROFESSIONAL AND TECHNICAL SER	2,509	175	580	1,000	0	1,000	1,000	
7040 GAS AND OIL	0	1,695	2,259	2,000	0	3,000	3,000	
7048 POSTAGE	156	93	146	0	0	200	200	

Parowan City
Budgeting Worksheet
10 General Fund - 07/01/2015 to 06/30/2016
100.00% of the fiscal year has expired

	2013 Actual	2014 Actual	2015 Actual	2015 Budget	2016 Actual	Original Budget	Revised Budget	Worksheet Notes
7050 CONCESSIONS	0	0	0	0	0	0	0	
7051 LIABILITY INSUR. & SURETY BOND	0	0	0	0	0	0	0	
7054 POOL SUPPLIES	8,542	0	0	0	0	0	0	
7057 TREES	18,414	11,648	4,761	16,000	0	5,500	5,500	
7058 EQUIPMENT RENTAL	0	0	0	0	0	3,500	3,500	
7061 SUNDRY	79	13	0	0	0	0	0	
7070 SPORTS/RECREATION PROGRAM	0	0	0	0	0	0	0	
7074 CAPITAL OUTLAY - EQUIPMENT/MAC	0	0	0	0	0	0	0	
7080 TRANS TO DEBT SERVICE-SWIM POOL	0	0	0	0	0	0	0	
7081 INTEREST	0	0	0	0	0	0	0	
Total Parks & Recreation	142,230	101,416	60,380	91,950	0	78,200	78,200	
Fair Grounds								
7110 SALARIES & WAGES - OVERTIME	0	21	0	0	0	0	0	
7111 SALARIES AND WAGES-PERM EMPLOY	16,981	18,418	20,017	21,000	0	19,000	19,000	
7112 SALARIES & WAGES - TEMP. EMPLO	8,233	3,059	2,928	5,000	0	4,000	4,000	
7113 FICA	1,957	1,643	1,753	2,000	0	2,000	2,000	
7114 INSURANCE	3,647	3,392	2,532	4,500	0	4,000	4,000	
7115 RETIREMENT	4,295	3,946	4,602	5,000	0	4,000	4,000	
7116 WORKERS COMPENSATION	372	324	255	220	0	500	500	
7125 REPAIRS TO EQUIPMENT	1,364	3,048	1,773	2,000	0	3,000	3,000	
7126 MAINTENANCE MATERIALS AND SUPP	6,774	6,739	13,845	17,500	0	16,000	16,000	
7127 UTILITIES	10,723	11,926	9,477	12,000	0	12,000	12,000	
7128 TELEPHONE	1,448	635	490	600	0	600	600	
7154 STALLS	2,134	781	1,093	5,000	0	5,000	5,000	
7161 SUNDRY	0	0	0	0	0	0	0	
7164 FAIRGROUNDS BANNERS	0	0	0	0	0	0	0	
7174 CAPITAL OUTLAY - EQUIPMENT/MAC	0	0	0	0	0	0	0	
Total Fair Grounds	57,928	53,932	58,765	74,820	0	70,100	70,100	
Events								
7211 SALARIES - EVENTS PERSONNEL	32,272	32,559	25,464	35,000	0	47,000	47,000	
7212 SALARIES - TEMPORARY EMPLOYEES	0	0	0	0	0	0	0	
7213 FICA	2,574	2,736	1,948	3,000	0	3,000	3,000	
7214 INSURANCE	18,308	18,901	15,190	20,000	0	21,000	21,000	
7215 RETIREMENT	7,144	7,512	5,000	8,000	0	8,000	8,000	
7216 WORKER'S COMPENSATION	702	48	0	0	0	0	0	
7220 BANK CHARGES	0	63	168	0	0	300	300	
7222 ADVERTISING	7,712	6,308	797	7,000	0	12,000	12,000	
7223 TRAVEL MEALS & LODGING	981	425	59	1,000	0	1,000	1,000	
7225 REPAIRS TO EQUIPMENT	1,446	0	576	500	0	500	500	
7226 MAINTENANCE MATERIALS AND SUPP	3,564	796	38	1,000	0	1,000	1,000	
7227 UTILITIES	0	0	0	0	0	0	0	
7228 TELEPHONE	711	0	0	600	0	600	600	
7233 EDUCATION AND TRAINING	10	0	0	100	0	0	0	
7240 GAS AND OIL	0	757	467	1,000	0	1,000	1,000	
7251 INSURANCE AND SURETY BONDS	0	0	0	0	0	0	0	
7252 SUB FOR SANTA	2,751	5,411	5,130	4,000	0	5,000	5,000	

Parowan City
Budgeting Worksheet
10 General Fund - 07/01/2015 to 06/30/2016
100.00% of the fiscal year has expired

	2013 Actual	2014 Actual	2015 Actual	2015 Budget	2016 Actual	Original Budget	Revised Budget	Worksheet Notes
7253 CONCERTS	222	450	580	800	0	500	500	
7254 PARADES	407	1,145	417	1,000	0	1,000	1,000	
7255 CHRISTMAS IN THE COUNTRY	1,306	1,497	678	2,000	0	1,500	1,500	
7256 FARM DAYS	0	0	0	0	0	0	0	
7258 FALL FEST	286	314	1,225	500	0	1,000	1,000	
7259 GLIDER EVENTS	384	1,076	28	1,000	0	1,000	1,000	
7260 NEW YEARS EVE	0	0	0	0	0	0	0	
7261 SUNDRY	263	350	240	0	0	500	500	
7263 MARATHONS/RACES	9,223	11,514	14,884	10,000	0	14,000	14,000	
7268 SPECIAL CELEBRATIONS	3,531	3,035	3,971	4,000	0	4,000	4,000	
7270 RECREATION/CONVENTIONS	2,965	2,806	1,835	2,500	0	5,000	5,000	
7271 FALL SOFTBALL LEAGUES	0	0	0	1,000	0	0	0	
7274 CAPITAL OUTLAY - EQUIPMENT/MAC	0	0	0	0	0	0	0	
Total Events	96,762	97,703	78,695	104,000	0	128,900	128,900	
Theater								
7312 SALARIES AND WAGES-TEMP. EMPLO	0	0	0	0	0	0	0	
7313 FICA	0	0	0	0	0	0	0	
7316 WORKER'S COMPENSATION	0	0	0	0	0	0	0	
7326 MAINTENANCE MATERIALS AND SUPP	5,113	3,792	1,092	5,000	0	6,000	6,000	
7327 UTILITIES	4,052	4,147	2,444	4,000	0	4,000	4,000	
7328 TELEPHONE	0	0	0	0	0	0	0	
7348 POSTAGE	206	0	72	300	0	300	300	
7349 SPECIAL DEPARTMENT SUPPLIES	315	125	1,357	2,000	0	2,000	2,000	
7350 CONCESSIONS	301	423	199	500	0	500	500	
7351 INSURANCE AND SURETY BONDS	120	0	0	0	0	0	0	
7358 Loan Payment - Debt Service	0	0	0	0	0	0	0	
7359 INTEREST EXPENSE - CIB	0	0	0	0	0	0	0	
7361 SUNDRY	(25)	0	0	0	0	0	0	
7362 CAPITAL REPLACEMENT RESERVE	0	0	0	0	0	0	0	
7365 EVENTS & PRODUCTIONS	4,987	7,127	3,441	7,000	0	10,000	10,000	
7373 CAPITAL OUTLAY - O/T BUILDINGS	0	0	0	0	0	0	0	
7374 CAPITAL OUTLAY - EQUIPMENT/MAC	0	0	0	0	0	0	0	
Total Theater	15,069	15,614	8,605	18,800	0	22,800	22,800	
Library								
7510 SALARIES AND WAGES - OVERTIME	0	0	0	0	0	0	0	
7511 SALARIES AND WAGES-PERM. EMPLO	46,814	48,680	41,081	54,000	0	50,000	50,000	
7512 SALARIES AND WAGES-TEMP. EMPLO	6,788	1,321	0	0	0	0	0	
7513 FICA	4,159	3,825	3,143	4,500	0	4,000	4,000	
7514 INSURANCE	12,723	14,605	10,299	15,000	0	16,000	16,000	
7515 RETIREMENT	8,894	9,419	8,222	11,000	0	10,000	10,000	
7516 WORKMEN'S COMPENSATION	1,021	71	0	0	0	0	0	
7521 BOOKS	7,556	7,257	2,680	8,000	0	8,000	8,000	
7522 PUBLIC NOTICES AND ADS	0	0	0	0	0	0	0	
7523 TRAVEL MEALS & LODGING	0	0	0	1,000	0	1,000	1,000	
7524 OFFICE SUPPLIES AND EXPENSE	735	104	643	400	0	1,000	1,000	
7525 REPAIRS TO EQUIPMENT	271	0	0	0	0	0	0	

Parowan City
Budgeting Worksheet
10 General Fund - 07/01/2015 to 06/30/2016
100.00% of the fiscal year has expired

	2013 Actual	2014 Actual	2015 Actual	2015 Budget	2016 Actual	Original Budget	Revised Budget	Worksheet Notes
7526 MAINTENANCE MATERIAL AND SUPPL	1,266	5,953	4,906	6,000	0	7,000	7,000	
7527 UTILITIES	6,580	6,423	4,263	7,000	0	6,500	6,500	
7528 TELEPHONE	1,761	129	73	1,200	0	600	600	
7529 CLEF GRANT EXPENDITURES	5,573	7,272	6,271	6,147	0	6,147	6,147	
7530 PROGRAMMING	0	0	0	0	0	0	0	
7531 PROFESSIONAL & TECHNICAL SERV.	2,068	2,788	2,722	2,000	0	3,000	3,000	
7533 EDUCATION AND TRAINING	0	0	0	0	0	500	500	
7548 POSTAGE	0	0	0	0	0	0	0	
7561 SUNDRY	15	0	0	100	0	0	0	
7574 CAPITAL OUTLAY - EQUIPMENT/MAC	0	0	0	0	0	0	0	
Total Library	106,224	107,847	84,303	116,347	0	113,747	113,747	
Cemetery								
8010 SALARIES AND WAGES - OVERTIME	410	660	444	1,000	0	1,000	1,000	
8011 SALARIES & WAGES - PERM EMPLOY	31,430	32,607	19,880	35,000	0	35,000	35,000	
8012 SALARIES AND WAGES-TEMP. EMPLO	3,509	1,645	2,928	0	0	0	0	
8013 FICA	2,970	2,671	1,777	2,200	0	3,000	3,000	
8014 INSURANCE	3,402	5,016	2,570	5,000	0	6,000	6,000	
8015 RETIREMENT	6,191	6,698	4,670	7,000	0	7,000	7,000	
8016 WORKMEN'S COMPENSATION	881	350	255	0	0	500	500	
8021 SUBSCRIPTIONS & MEMBERSHIPS	0	0	0	0	0	0	0	
8025 REPAIRS TO EQUIPMENT	1,514	426	327	2,000	0	1,000	1,000	
8026 MAINTENANCE MATERIALS AND SUPP	4,445	3,960	7,985	7,500	0	7,500	7,500	
8027 UTILITIES	731	597	394	1,000	0	1,000	1,000	
8028 TELEPHONE	0	566	490	0	0	600	600	
8031 PROFESSIONAL & TECHNICAL SERV.	250	500	1,009	1,000	0	1,000	1,000	
8040 GAS AND OIL	0	574	1,282	1,000	0	1,000	1,000	
8048 POSTAGE	2	0	0	0	0	0	0	
8058 EQUIPMENT RENTAL	0	0	0	0	0	3,500	3,500	
8061 SUNDRY	0	13	0	0	0	0	0	
8074 CAPITAL OUTLAY - EQUIPMENT/MAC	0	0	0	0	0	0	0	
Total Cemetery	55,735	56,283	44,011	62,700	0	68,100	68,100	
Pool								
6911 PERM EMPLOYEE	0	13,345	18,812	30,000	0	30,000	30,000	
6912 TEMP EMPLOYEE	0	0	0	0	0	0	0	
6913 FICA	0	1,021	1,439	2,300	0	2,500	2,500	
6914 INSURANCE	0	356	74	0	0	500	500	
6915 RETIREMENT	0	0	0	0	0	0	0	
6916 WORKMANS COMP	0	297	255	500	0	500	500	
6926 MAINTENANCE MATERIALS AND SUPPLIES	0	8,404	8,204	8,000	0	12,000	12,000	
6927 UTILITIES	0	3,382	10,293	17,000	0	17,000	17,000	
6928 TELEPHONE	0	566	490	600	0	600	600	
6931 PROFESSIONAL AND TECHNICAL	0	450	637	400	0	500	500	
6933 EDUCATION AND TRAINING	0	0	0	0	0	1,000	1,000	
Total Pool	0	27,821	40,204	58,800	0	64,600	64,600	
Total Parks, recreation, and public property	473,948	460,616	374,963	527,417	0	546,447	546,447	
Community and economic development								

Parowan City
Budgeting Worksheet
10 General Fund - 07/01/2015 to 06/30/2016
100.00% of the fiscal year has expired

	2013 Actual	2014 Actual	2015 Actual	2015 Budget	2016 Actual	Original Budget	Revised Budget	Worksheet Notes
6272 CAPITAL OUTLAY - BLDGS/STRUCTU	0	0	0	0	0	0	0	
Total Community and economic development	0	0	0	0	0	0	0	
Transfers								
9010 TRANSFER TO CAPITAL PROJECTS F	23,162	215,000	335,000	335,000	0	155,000	155,000	
9890 Budgeted increase in fund balance	0	0	0	0	0	0	0	
Total Transfers	<u>23,162</u>	<u>215,000</u>	<u>335,000</u>	<u>335,000</u>	<u>0</u>	<u>155,000</u>	<u>155,000</u>	
Total Expenditures:	<u>2,034,653</u>	<u>1,980,234</u>	<u>1,679,603</u>	<u>2,321,407</u>	<u>0</u>	<u>2,224,497</u>	<u>2,224,497</u>	
Total Change In Net Position	<u>201,596</u>	<u>166,101</u>	<u>(57,753)</u>	<u>(248,231)</u>	<u>0</u>	<u>0</u>	<u>0</u>	

Parowan City
Budgeting Worksheet
44 Combined Capital Improvement - 07/01/2015 to 06/30/2016
100.00% of the fiscal year has expired

Change In Net Position	2013 Actual	2014 Actual	2015 Actual	2015 Budget	2016 Actual	Original Budget	Revised Budget	Worksheet Notes
Revenue:								
Intergovernmental revenue								
3340 STATE GRANT	0	0	11,364	1,255,000	0	720,000	720,000	
3341 DONATIONS	0	0	0	0	0	90,000	90,000	
Total Intergovernmental revenue	0	0	11,364	1,255,000	0	810,000	810,000	
Interest								
3640 INTEREST	0	0	14,324	0	0	0	0	
3810 INTEREST RECEIVED	0	0	0	0	0	0	0	
Total Interest	0	0	14,324	0	0	0	0	
Miscellaneous revenue								
3642 Bond Proceeds	0	2,145,000	0	972,000	0	0	0	
3643 Return of bond proceeds	0	0	0	(2,145,000)	0	0	0	
Total Miscellaneous revenue	0	2,145,000	0	(1,173,000)	0	0	0	
Contributions and transfers								
3910 TRANSFER FROM GENERAL FUND	22,210	215,000	335,000	335,000	0	155,000	155,000	
3920 TRANSFER FROM STATE CAPITOL IM	0	0	0	0	0	0	0	
3953 TRANSFER FROM ELECTRIC FUND	0	0	0	0	0	0	0	
3980 Budgeted increase in fund balance	0	0	0	2,145,000	0	521,000	521,000	
Total Contributions and transfers	22,210	215,000	335,000	2,480,000	0	676,000	676,000	
Total Revenue:	22,210	2,360,000	360,688	2,562,000	0	1,486,000	1,486,000	
Expenditures:								
General government								
Administrative								
4374 Admin Construction Projects	0	0	0	1,250,000	0	1,250,000	1,250,000	
4375 Admin Equipment Purchases	0	0	0	0	0	0	0	
Total Administrative	0	0	0	1,250,000	0	1,250,000	1,250,000	
Total General government	0	0	0	1,250,000	0	1,250,000	1,250,000	
Public safety								
Police Department								
5474 Police - Construction	0	0	0	0	0	0	0	
5475 Police - Equipment	0	0	0	0	0	0	0	
Total Police Department	0	0	0	0	0	0	0	
Fire								
5774 Fire - Construction	0	0	0	0	0	0	0	
5775 Fire - Equipment	0	0	0	0	0	0	0	
Total Fire	0	0	0	0	0	0	0	
Total Public safety	0	0	0	0	0	0	0	
Highways and public improvements								
Streets								
4075 PAROWAN SIGNS	10,828	0	0	0	0	0	0	
Total Streets	10,828	0	0	0	0	0	0	
Class "C" Road								

MM18

Parowan City
Budgeting Worksheet
44 Combined Capital Improvement - 07/01/2015 to 06/30/2016
100.00% of the fiscal year has expired

	2013 Actual	2014 Actual	2015 Actual	2015 Budget	2016 Actual	Original Budget	Revised Budget	Worksheet Notes
6174 Class C - Construction	0	410	0	0	0	0	0	
6175 Class C - Equipment	22,085	109,560	0	0	0	50,000	50,000	
Total Class "C" Road	22,085	109,970	0	0	0	50,000	50,000	
Total Highways and public improvements	32,913	109,970	0	0	0	50,000	50,000	
Parks, recreation, and public property								
Parks & Recreation								
7074 Parks Construction	0	0	0	0	0	90,000	90,000	
7075 Tennis Courts	0	0	0	0	0	40,000	40,000	
7076 Meeks Recirculation	0	0	0	0	0	0	0	
7077 Main St Park Restrooms	0	0	80,559	80,700	0	0	0	
7078 Parks - Equipment	0	0	0	0	0	4,000	4,000	
Total Parks & Recreation	0	0	80,559	80,700	0	134,000	134,000	
Library								
7574 Library Construction	0	13,299	0	0	0	0	0	
7575 Library - Equipment	0	0	0	0	0	0	0	
Total Library	0	13,299	0	0	0	0	0	
Cemetery								
4076 Cemetery - Construction	0	0	0	10,000	0	0	0	
4077 Cemetery - Equipment	0	0	0	0	0	0	0	
Total Cemetery	0	0	0	10,000	0	0	0	
Pool								
6974 Pool - Construction	5,985	33,860	0	0	0	0	0	
6975 Pool - Equipment	0	0	0	0	0	0	0	
Total Pool	5,985	33,860	0	0	0	0	0	
Total Parks, recreation, and public property	5,985	47,159	80,559	90,700	0	134,000	134,000	
Miscellaneous								
4031 ENGINEERING	0	23,200	64,877	130,000	0	0	0	
4073 CONSTRUCTION - IMPROVEMENTS	0	0	49,086	430,000	0	40,000	40,000	
4074 CAPITAL OUTLAY - EQUIPMENT/MAC	0	19,200	12,500	0	0	12,000	12,000	
Total Miscellaneous	0	42,400	126,463	560,000	0	52,000	52,000	
Transfers								
4890 Increase in fund balance	0	0	0	661,300	0	0	0	
Total Transfers	0	0	0	661,300	0	0	0	
Total Expenditures:	38,898	199,529	207,122	2,562,000	0	1,486,000	1,486,000	
Total Change In Net Position	(16,688)	2,160,471	153,566	0	0	0	0	